DOMINION OF CANADA

REPORT

OF THE

AUDITOR GENERAL

FOR THE

YEAR ENDED MARCH 31

1935

VOLUME I

OTTAWA
J. O. PATENAUDE, I.S.O.
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1936

DOMINION DU CANADA

RAPPORT

DE

L'AUDITEUR GÉNÉRAL

POUR

L'ANNÉE FINANCIÈRE TERMINÉE LE 31 MARS

1935

VOLUME I

UNIV. OF
CALIFORNIA



OTTAWA
J.-O. PATENAUDE, O.S.I.
IMPRIMEUR DE SA TRÈS EXCELLENTE MAJESTÉ LE ROI
1936

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ANNUAL REPORT OF THE AUDITOR GENERAL

INTRODUCTION

I have the honour to present my report to the House of Commons on the examination and audit of the accounts of Canada for the fiscal year ended March 31, 1935, in accordance with the requirements of the Consolidated Revenue and Audit Act.

CONSOLIDATED REVENUE FUND

The following statement shows an excess of Expenditure over Revenue of $107,386,776.02 for the year which was carried to Consolidated Fund, thereby increasing the balance in that Account from $935,419,276 at March 31, 1934 to $1,042,806,052.02 at March 31, 1935, as shown in Public Accounts, Balance Sheet, page 2:—

REVENUE		
ORDINARY	$358,474,760 30	
SPECIAL	3,397,319 51	
	(Page 121)	$ 361,872,079 81
EXPENDITURE		
UNDER GRANTS (Voted and Statutory)	(Page 5)	469,258,855 83
EXCESS OF EXPENDITURE OVER REVENUE		107,386,776 02

Revenue.—The Revenue of $361,872,079.81 compared with $324,479,834.89 in 1933-34 shows an increase of $37,392,244.92 or 11·52 per cent.

The Ordinary Revenue does not include the following amounts disbursed out of and deducted from the gross revenue of certain departments, as shown in a statement on pages 124 and 125 of this volume:—

Finance Department—	
Premium paid various mining companies in respect of gold bullion delivered to the Royal Canadian Mint and the Dominion Assay Office; discounts and losses arising from foreign exchange transactions, etc. (See Vol. II, Part "F," page 4)	$ 42,375,660 61
National Revenue Department—	
Collections credited as Revenue, but subsequently paid out as Refunds of Customs and Excise Duties, Excise Taxes, Drawbacks, etc. (See Vol. II, Part "R," page 8)	11,690,112 24
Post Office Department—	
Collections not deposited to the credit of the Receiver General as revenue but applied directly to the payment of certain classes of postmasters, etc., under the authority of the Post Office Act (See Vol. II, Part "S," page 3)	6,328,916 58
Various Other Departments—	
Sundry refunds	141,434 74
Total	$ 60,536,124 17

Refunds of Capital Expenditure of previous years totalling $80,408.89 have been credited to Capital Account, and Repayments of Advances under Appropriations or Special Statutes totalling $677,425.84 have been credited to Sundry Accounts and are not, therefore, included in the amount shown as Revenue in the statement appearing on the preceding page. Details of these items may be found on page 122 of this volume.

Expenditure.—The Grants made available and the Expenditure therefrom for the fiscal year ended March 31, 1935, were:—

GRANTS		
Appropriation Acts, Nos. 1, 3, 4 and 5 of 1934 and Nos. 2 and 6 of 1935, including Governor General's Warrants of 1934-35		$ 241,931,666 31
Deduct—Unexpended balances of Grants		39,126,880 05
EXPENDITURE UNDER GRANTS		202,804,786 26
EXPENDITURE UNDER SPECIAL STATUTES		276,508,495 77
Total		479,313,282 03
Deduct—		
Charged to Capital Account	$ 7,107,416 50	
Loans and Advances charged to Sundry Account	2,947,009 70	
		10,054,426 20
TOTAL CHARGES AGAINST CONSOLIDATED REVENUE FUND		469,258,855 83

It will be observed that no amount in respect of Securities purchased for Sinking Funds has been included in the total expenditure. This is explained by the fact that during 1934-35 there was a net decrease in Sinking Fund investments due to the redemption of the three and one-half per cent issue of 1909-34 payable in London, whereas in previous years net additions to Sinking Fund Investments were shown as part of the total expenditure. The amount which was invested in securities for the Sinking Fund was determined, however, upon the same basis as in previous years although, as has been the invariable practice, such amount was not charged against the Consolidated Revenue Fund.

The total grants and expenditure for the year, with the comparative figures for the preceding year are as follows:—

—	1934-35	1933-34	*Increase or Decrease
Grants under Appropriation Acts	$ 241,931,666 31	$ 259,260,927 23	$ 17,329,260 92
Less—Unexpended Balances	39,126,880 05	19,255,593 91	*19,871,286 14
Expenditure under Grants	202,804,786 26	240,005,333 32	37,200,547 06
Add—Expenditure in excess of Grants		58 26	58 26
	202,804,786 26	240,005,391 58	37,200,605 32
Add—Expenditure under Special Statutes	276,508,495 77	223,299,254 20	*53,209,241 57
Total	479,313,282 03	463,304,645 78	*16,008,636 25

Governor General's Warrants.—Seven special warrants totalling $410,000 were issued during the year under the authority of section 25 of the Consolidated

Revenue and Audit Act. The amounts thus provided were subsequently included in Appropriation Act No. 6 of 1935 under votes 427 to 430 as follows:—

Vote No. 427—Expenses of the Royal Commission on Price Spreads and Mass Buying—(Governor General's Warrants of July 30, November 3 and December 19, 1934)	$ 155,000 00
Vote No. 428—Expenses in connection with printing amendments to the Election Act (Governor General's Warrant of October 3, 1934)	20,000 00
Vote No. 429—Expenses of the Royal Commission on Financial Arrangements between the Dominion and the Maritime Provinces (Governor General's Warrants of October 11, 1934 and January 14, 1935)	35,000 00
Vote No. 430—To cover cost of machinery and equipment for the Public Printing Bureau (Governor General's Warrant of November 15, 1934)	200,000 00
Total	410,000 00

Details of the expenditure under these votes may be found in Part "F," pages 48 and 49; Part "N," page 64; and Part "T," page 6 of Volume II of this report.

AUDIT OF REVENUE

The following general statements of Revenue are given in this volume on the pages indicated:—

Summarized Statement of Revenue (Ordinary and Special), by Departments, with references to the relative details in Volume II—Pages 118 to 123.

General Statement of Ordinary Revenue, showing Comparison of Net Revenue with that of 1933-34—Pages 124 and 125.

Classification of Casual Revenue, by Departments, showing Comparison with 1933-34—Page 126.

Ordinary Revenue

The Ordinary Revenue for the year amounting to $358,474,760.30, is made up as follows: General Revenue, $354,048,225.22; Casual Revenue, $4,336,729.53; Fines and Forfeitures, $89,805.55.

The amounts of Gross Ordinary Revenue, the Deductions therefrom and the resultant amounts of Net Ordinary Revenue for the past three years, are shown in the following statement:—

Fiscal Year	Gross Revenue	Deductions	Net Revenue
1932-33	$ 332,782,156 37	$ 26,145,166 26	$ 306,636,990 11
1933-34	339,989,725 07	15,927,724 96	324,062,000 11
1934-35	419,010,884 47	60,536,124 17	358,474,760 30

In comparing the amounts of Gross Revenue for each of the three years it should be borne in mind that for 1934-35 an amount of $42,336,738.96 is included for premium received on Gold Bullion sold. In 1932-33 the corresponding amount was only $15,656.05 while in 1933-34, the premium received was deducted from the premium paid to mining companies for Gold Bullion deposits, and was not included in the Gross Revenue.

It should also be noted that the Deductions include the amounts of premium paid to mining companies, which were as follows: 1932-33, $8,426,051.53; 1933-34, none; 1934-35, $41,361,820.27.

General Revenue.—Of the total General Revenue of $354,048,225.22 the Department of National Revenue collected $298,751,764.72 or 84·38 per cent. The revenue of that department by Ports and Provinces is shown in Volume II, Part "R," pages 2 to 8. For the last three years the collections were:—

Year	Customs Duties	Excise Duties	Excise Taxes	Income and Business Profits Taxes	Total
1932-33	$ 70,072,932 05	$ 37,833,857 91	$ 82,191,575 94	$ 62,066,751 31	$ 252,165,117 21
1933-34	66,305,356 09	35,494,219 85	106,575,574 71	61,399,171 52	269,774,322 17
1934-35	76,561,974 99	43,189,654 64	112,192,069 58	66,808,065 51	298,751,764 72

The following statement shows the principal variations in the various classes of General Revenue compared with the corresponding revenues in the previous year, apart from that of Gold Tax which appeared in the year 1934-35 for the first time and amounted to $3,573,383.14 and Premium Discount and Exchange which produced a net revenue of $751,492.15 in 1934-35 compared with a net expenditure of $167,026.40 in 1933-34. It will be noted that all these variations are in the form of increases.

——	Increase	Percentage
Customs Duties	$ 10,256,618 90	15·47
Excise Duties	7,695,434 79	21·68
Excise Taxes	5,616,494 87	5·27
Income Taxes	5,408,893 99	8·81

The improvement which was noted at the close of the year 1933-34 in the collections of Customs and Excise Duties was well maintained during 1934-35 reflecting the continued recovery in general business conditions. Collections of Income Taxes also showed a substantial increase for the same reason. The increase in the collections of Excise Taxes was not so marked, however, because of a reduction in taxation effected by amendments to the Special War Revenue Act in 1934.

Casual Revenue.—The following statement shows amounts received during the year, and recorded as Casual Revenue, with comparative figures for 1933-34:—

Class of Receipts	1934-35	1933-34	Increase or *Decrease
Miscellaneous Revenue, Fees, Licences, etc.	$ 1,898,954 16	$ 1,401,524 55	$ 497,429 61
Proceeds from Sales of Properties, Supplies, etc.	497,929 29	410,830 83	87,098 46
Sundry Receipts	402,380 73	236,974 38	165,406 35
	2,799,264 18	*2,049,329 76*	*749,934 42*
Refunds of Expenditure of Previous Years	1,537,465 35	1,563,826 83	*26,361 48
Total	4,336,729 53	3,613,156 59	723,572 94

A general classification of these receipts, by departments, will be found on page 126 of this volume, with references to the details in the several parts of Volume II.

Fines and Forfeitures.—The amount of fines and forfeitures collected during the year after deducting $380,089.37 disbursed as refunds, payments of moieties and cost of seizures, was $89,805.55, which was $88,006.54 less than the amount of net collections of the preceding year.

Observations.—In accordance with the provisions of the Consolidated Revenue and Audit Act, section 45 (1), which require the Auditor General to satisfy himself that the revenues are being fully accounted for, audits, investigations and surveys were made during the year in a number of collecting offices in Ottawa and at outside points in addition to the ordinary audit of revenue returns submitted by the various departments to this Office.

These examinations which are referred to in various chapters of this Introduction included surprise visits in all the departments at Ottawa for the purpose of verifying the cash on hand. Continued improvement in the revenue accounting services of the Government and a closer control over the receipt of public moneys was observed. In some instances, however, the examinations revealed infractions of Treasury Board regulations particularly in regard to the deposit of revenue receipts which in some instances was unduly delayed. It was also discovered that in one department, contrary to the provisions of section 3 of the Audit Act, receipts for certain services had been deposited in special bank accounts and disbursements made therefrom.

These examinations also disclosed the fact that in several departments certain officials charged with the collection of revenue were not bonded. Owing to the lack of uniformity in the application of the provisions of The Public Officers Act (R.S. Chap. 164), and the fact that the only regulations defining the circumstances under which security is required to be given, as embodied in an Order in Council issued in 1869, are now practically obsolete, I am of opinion that these regulations should be revised to meet existing conditions with a view to giving the departments definite direction in respect of the bonding of Government officials.

This matter has been fully dealt with in my reports for the fiscal years 1927-28 to 1931-32 and I would suggest that it receive the attention of the Treasury Board at an early date.

The special committee of Government officials appointed to study conditions pertaining to revenue matters in the various departments and to make recommendations with a view to the introduction of up-to-date standardized methods of administering, accounting and controlling revenue receipts has reported its findings to the Treasury Board.

As directed by the Audit Act I have reported to the Minister of Finance each case of loss of Public Moneys disclosed by my audits during the year.

Further information respecting the revenue referred to in the Introduction and in the Précis of Departmental Correspondence of my report for the year 1933-34 is given hereunder:—

Page v.—Immigration and Colonization—Refund to the Province of British Columbia of Chinese Head Tax collected in 1923—As no refunds of head tax were made during the year the amount retained from which to pay the Province's share of future refunds remained at $2,250.

Page v.—Marine—Payments from Revenue questioned—This matter is still the subject of correspondence with the department.

v. Page—Marine—Arrears of Wharfage Dues, Cheverie, N.S.—According to information received, the department has not as yet been able to collect the amount of $400.

Page 203—Indian Affairs—Delay in remitting Revenue collected by Agents —The necessary steps were taken to correct this practice and eliminate delay in future.

Page 209—Secretary of State—Payment of Letters Patent Fee not Accounted for—The departmental officer immediately concerned has reimbursed the department for the amount of the loss sustained.

Special Revenue

Special Receipts credited to the Consolidated Revenue Fund for the year totalled $3,397,319.51 as shown in the following summary:—

Reparation payments (see Vol. II, Part "F," page 5)	$ 3,000,000 00
Refunds of expenditures of previous years:	
Unemployment Relief Acts	391,271 65
War and Demobilization	150 71
Unemployment Relief—Sundry Revenue	5,897 15
Total	3,397,319 51

On the direction of Orders in Council dated January 7, 1935 (P.C. 35) and March 1, 1935 (P.C. 539), the Custodian of Alien Enemy Property paid $3,000,000 into the Consolidated Revenue Fund from the funds held by him under the terms of the Treaty of Peace (Germany) Order 1920, as an offset to the disbursements from the Consolidated Revenue Fund in respect of compensation paid to civilians for damages sustained in the War. The total amount received on reparations account to March 31, 1935 was $39,721,503.73.

Losses of Public Moneys, Property, etc.

The following statement, compiled from returns received from the various departments, shows the losses of public moneys, property, etc., amounting to $111,640.58 which occurred during the year:—

Losses of Public Moneys	$ 4,603 58
Losses of Public Property—	
By Fire and Riot	101,950 84
Other causes	5,086 16
Total	111,640 58

Details of these losses may be found in a statement on pages 198 and 199 of this volume.

A number of other losses reported by the departments have not been included in that statement as no value had been placed thereon by the departments concerned.

AUDIT OF EXPENDITURE

The following general Statements of Expenditure are given in this volume on the pages indicated:—

Summarized Statement of Grants and Expenditure, by Services, showing Grants not used—Pages 2 to 5.

Statement of Expenditure, by Services, with comparative figures for 1933-34—Pages 6 and 7.

Summarized Statement of Grants and Expenditure, by Departments—Pages 8 and 9.

Classification and Grand Summary of Expenditure, by Departments—Pages 116 and 117.

Particulars of grants and expenditures thereunder are given by Departments in the "Appropriation and Expenditure Statements" shown on pages 15 to 117 of this volume, with references to the relative details in Volume II and to the Miscellaneous Statements in this volume.

The following is a summary of the Total Expenditure for the year, made under the authority of Appropriation Acts or Special Statutes:—

General Expenditure		$ 469,258,855 83
Capital Expenditure	$ 7,107,416 50	
Loans and Advances	2,947,009 70	
		10,054,426 20
Total Expenditure (Page 5)		479,313,282 03

The expenditure, classified by departments on pages 116 and 117 as in previous years, is summarized and compared with that for 1933-34 in the following statement:—

Expenditure	1934-35	1933-34	Increase	Decrease
Salaries and Wages—				
At Ottawa	$ 14,930,612 69	$ 15,025,982 89		$ 95,370 20
Outside	61,180,472 11	59,864,907 91	$ 1,315,564 20	
	76,111,084 80	*74,890,890 80*		
Travelling Expenses	2,879,388 64	2,676,386 06	203,002 58	
Materials, Supplies, Repairs, etc.	16,381,764 81	12,363,590 22	4,018,174 59	
New Automobiles and Automobile Repairs, Renewals, etc.	605,413 11	424,018 78	181,394 33	
Printing and Stationery	3,540,371 46	3,224,657 08	315,714 38	
Miscellaneous	17,435,693 86	15,572,014 00	1,863,679 86	
Grants, Subsidies, etc.	90,811,043 24	97,411,655 11		6,600,611 87
Other Outlay—				
Compensation, Indemnities, Relief and Gratuities	59,425,351 81	41,899,863 64	17,525,488 17	
Construction by Contract, Acquisition of Properties, etc.	10,155,938 47	5,784,083 49	4,371,854 98	
Elections	1,301,397 57	18,861 60	1,282,535 97	
Interest on Public Debt	138,533,201 63	139,725,416 68		1,192,215 05
Mail Service	12,999,807 26	13,121,843 60		122,036 34
Sundry Accounts and Sinking Funds	2,947,009 70	8,242,613 87		5,295,604 17
Pensions and Superannuations	46,852,971 73	46,704,973 77	147,997 96	
Sundry Special Outlay	1,288,179 79	2,643,932 02		1,355,752 23
	273,503,857 96	*258,141,588 67*		
	481,268,617 88	464,704,800 72	31,225,407 02	14,661,589 86
Less—Refunds and Adjustments	1,955,335 85	1,400,154 94	555,180 91	
Total	479,313,282 03	463,304,645 78	30,670,226 11	14,661,589 86
Net Increase			16,008,636 25	

The total expenditure of $479,313,282.03 compares with corresponding expenditure of $463,304,645.78 in 1933-34, $475,292,827.56 in 1932-33, $466,301,070.67 in 1931-32, $458,264,171.41 in 1930-31, and $417,740,224.28 in 1929-30. The increase of $16,008,636.25 in the expenditure for 1934-35 over that for 1933-34 as shown in the above statement represents an increase of 3·46 per cent compared with a decrease of 2·52 per cent in the expenditure for 1933-34 from that of 1932-33.

It will be observed that the expenditure on account of salaries and wages for 1934-35 was $76,111,084.80 as compared with $74,890,890.80 in 1933-34, being an increase of $1,220,194 or 1·63 per cent. The total expenditure on account of "Civil Government Salaries and Contingencies," included in the above item of $76,111,084.80, is shown in a statement of expenditure, by departments, on pages 10 to 12 of this volume, and amounted to $9,084,458.60 as compared with $9,349,936 in the preceding year, a net decrease of $265,477.40.

The departmental Appropriation and Expenditure Statements, certified by the Comptroller of the Treasury, were examined under my direction and, subject to the appended audit notes and observations in my report, are certified correct as required by subsection 3 of section 46 of the Consolidated Revenue and Audit Act. These accounts show that the portion of the grants not used amounted to $39,126,880.05, being $19,871,286.14 more than the unexpended amount of $19,255,593.91 last year. Of the unexpended amount this year $31,017,501.24 relates to the grant of $40,000,000 made under the Public Works Construction Act, 1934, to which reference is made under that heading on page xviii of this Introduction.

Explanations of grants not used have, except in a few minor cases, been received with the certified statements of the appropriation accounts and are appended thereto. No grants were exceeded during the year.

Although the attention of the Treasury Board was on March 27, 1934 directed to the necessity of a special parliamentary appropriation to provide for the over-expenditure of $19,720.73 in 1930-31, $3,815.24 in 1931-32, and $19,729.48 in 1932-33 no action has as yet been taken in the matter. Over-expenditures of $58.26 in 1933-34 should likewise be authorized.. No further reference will be made by me to this matter in future, unless it receives attention by the Treasury Board.

Observations.—The audit of the expenditure was carried out as far as possible, *pari passu* with the cash transactions of the several departments as required by section 44 (2) of the Consolidated Revenue and Audit Act. The scope and volume of the audit was further extended by legislation passed during the year. As directed by the Governor in Council (P.C. 36/1367, June 14, 1932) under the authority of section 48 (2) of the Audit Act the application of a pre-audit, or examination of accounts before payment, was continued on the same lines and to the same extent as in the preceding year.

During the course of audit it was necessary in some instances to return certain accounts to the departments for proper certification which was obtained in all such cases. Apart from these exceptions, however, the provisions of section 30 of the Audit Act in respect to the certification of vouchers are now being complied with by all branches of the public service.

I have to report that the provisions of section 28 of the Consolidated Revenue and Audit Act with respect to the examination of cheques, etc., and their adjustment with the statements of banks and the statement of cheques issued, have been fully complied with.

I desire to again draw attention to the fact that the practice of liquidating outstanding commitments of the previous year by the inclusion of charges in the expenditure of the current year, has been continued in 1934-35. The obligations incurred prior to April 1, 1934 but charged in 1934-35 amounted to approximately $4,500,000, exclusive of unemployment relief accounts in the Department of Labour, compared with similar charges of $2,700,000 in 1933-34 and $2,800,000 in 1932-33. In each of these three years the greater part of this

expenditure was for payments made to the General Dredging Contractors, Ltd., by the Department of Marine. The amounts paid to that company in each of the three fiscal years in respect of liabilities previously incurred were as follows: 1932-33, $1,740,628.46; 1933-34, $2,272,258.06; 1934-35, $4,019,120.82.

Under section 26 (1) of the Consolidated Revenue and Audit Act it is provided that at the commencement of each fiscal year there shall be entered opposite each parliamentary appropriation, or grant, all existing contractual obligations, or commitments of any nature whatsoever, which are proper charges for the fiscal year. As I am directed to examine and audit the accounts of Canada which are to be kept in such form as to show, among other things, the commitments for the current fiscal year, I requested the Comptroller of the Treasury to furnish me with a statement of these commitments for the fiscal year 1934-35.

According to the returns received from the Comptroller of the Treasury in response to my request the total amount of outstanding commitments transferred from the fiscal year 1934-35 to the fiscal year 1935-36 was $947,077.49 as published in detail, by departments, on pages 204 to 206 of this volume. It will be observed that these commitments are distributed over the larger spending departments and in no case is the amount involved sufficiently large to warrant any special comment.

Pursuant to section 50 of the Consolidated Revenue and Audit Act, 1931, I have to report that:—

(a) No grants were exceeded during the year.

(b) Moneys received by departments from sources other than the grants of the year to which the account relates, and which have not been applied or accounted for according to the direction of Parliament, are referred to in the audit notes appended to the Revenue Statements and in other sections of this report.

(c) Charges against grants by the various departments were generally supported by satisfactory proofs of payment.

(d) Payments charged which did not occur within the period of the account, or were, for any other reason, not properly chargeable against the grant, or were in any way irregular, are referred to in the audit notes appended to the Appropriation Accounts and in other sections of this report.

(e) Seven special warrants of the Governor General were issued as stated on page iii of this Introduction.

(f) Objections of the Auditor General overruled by the Governor in Council or the Treasury Board are referred to in the Treasury Board Overrulings reported on pages 209 to 219 of this volume.

(g) A statement of refunds or remissions of taxes, duties or tolls, made on the authority of any Act of Parliament, as reported to me by the various departments, will be found on page xix of this Introduction.

A number of questions arising out of the audit of the accounts were submitted to the Treasury Board for its consideration and direction. The Board's action in sustaining my opinion respecting many of these questions has been conducive to a more satisfactory audit. In some of the matters reported, however, involving more particularly the principle of parliamentary control over moneys voted, my objections were not sustained. These questions are referred to in various sections of this report but principally in the correspondence published on pages 232 to 251.

Although most of the matters appearing in the Précis of Correspondence with the departments, published on pages 276 to 284 of this volume, have been satisfactorily explained or adjusted, they are referred to herein for the information of Parliament and as a guide to departments when similar questions arise in the future.

Further information respecting expenditure referred to in the Introduction and in the Précis of Departmental Correspondence of my report for the year 1933-34 is submitted hereunder:—

Page x.—Interior—Rates increased for Hospitalization in the North West Territories without proper authority—No further action was taken nor information received in this Office.

Page 202—Agriculture—Purchase of postage in excess of requirements—No further action was taken as the accounts for 1934-35 showed a marked improvement over the previous year.

Page 203—Indian Affairs—Improvement in Accounting System of Agency Farms, requested—A new system of accounting has been installed in the agencies concerned and more satisfactory returns are now being received by this Office.

Page 203—Indian Affairs—Payment of Gasoline Tax—Recoveries have been made from the provinces of amounts paid for gasoline tax.

Page 203—Indian Affairs—Payment of Maintenance Charges of Indian School—No further action was taken nor information received in this Office regarding this matter.

Page 204—Interior—Employment of Officials without proper authority—The requisite certificates were received or refunds made in all outstanding cases.

Page 205—Marine—Certification of Vouchers—Vouchers are now being properly certified.

Accountable Advances

The total of accountable advances outstanding at the end of the fiscal year, as reported to my Office by the various departments, amounted to $57,019.72 compared with $68,025.39 at March 31, 1934, or a net decrease of $11,005.67. At March 31, 1935, an amount of $32,884.96 was considered by the departments concerned to be uncollectible, while at the close of the preceding year the estimated amount of uncollectible advances was $34,791.98.

As a result of the audit of accountable advances made during the year it was necessary to direct the attention of certain departments to infractions of Treasury Board Regulations such as: advances not accounted for when new advances were made, undue delay in accounting for advances, amounts carried over to the following year without any explanation being given therefor, advances made a considerable time before any expenses were incurred, advances in excess of actual requirements and advances made from different votes without the authority of the Treasury Board. Cases such as these, however, were not of frequent occurrence and on the whole the directions of the Treasury Board appear to have been more strictly observed than heretofore.

The following statement shows, by departments, the amounts of outstanding advances at March 31, 1935, compared with the corresponding amounts at March 31, 1934:—

Department	March 31, 1935	March 31, 1934	Increase	Decrease
Archives	$ 150 00		$ 150 00	
Agriculture	3,866 04	$ 8,642 00		$ 4,775 96
Fisheries	1,275 50	1,046 97	228 53	
Immigration and Colonization	201 43	201 43		
Indian Affairs	4,342 85	4,712 60		369 75
Interior	26,741 43	26,679 96	61 47	
Justice	700 00	1,450 00		750 00
Marine	7,920 57	3,814 97	4,105 60	
Mines	415 71	415 71		
National Revenue	5,000 00	5,000 00		
Pensions and National Health	1,463 53	573 60	889 93	
Public Works	204 30	204 30		
Railways and Canals	215 00	35 00	180 00	
Soldier Settlment of Canada	3,919 09	3,919 09		
Trade and Commerce	604 27	11,329 76		10,725 49
Total	57,019 72	68,025 39	5,615 53	16,621 20
Net Decrease				11,005 67

Automobiles and Operating Costs

The expenditure for automobile repairs and renewals, exclusive of the cost of gasoline and lubricants, and for new automobiles purchased during the year amounted to $605,413.11, as shown in the Classification and Grand Summary of Expenditure, by Departments, on pages 116 and 117 of this volume. This compares with corresponding expenditures of $424,018.78 in 1933-34, $438,001.92 in 1932-33, $390,482.22 in 1931-32 and $699,652.78 in 1930-31. The expenditure for 1934-35 shows an increase of 42·8 per cent over that for 1933-34 but a decrease of 13·5 per cent from the expenditure for 1930-31.

Compared with 1933-34 increases in fifteen of the departments totalled $198,777.45 of which the largest were: Agriculture $40,623.66; Marine, $6,480.60; Mines, $5,148.39; National Defence, $79,093.59; Royal Canadian Mounted Police, $40,448.73, and Soldier Settlement of Canada, $13,866.66. In seven departments decreases totalled $17,383.12 of which the largest were: Indian Affairs, $6,854.78 and Post Office, $5,897.05.

In my previous report reference was made to a report made by me to the Treasury Board suggesting the advisability of issuing general regulations governing the purchase and maintenance of motor vehicles. Accordingly an Order in Council was passed on February 20, 1934, respecting the purchase of passenger automobiles and after further consideration the Treasury Board on March 6, 1935 appointed a Committee of Civil Servants to enquire into and to make recommendations to the Board respecting the question of the purchase, maintenance and control of Government owned motor vehicles. The committee has submitted its report on this matter to the Treasury Board.

Automobiles and automobile equipment on hand in the various departments have been included in their annual returns of equipment to this Office, to which reference is made in the chapter on Stores and Equipment, page xxxiii of this Introduction.

Expenditures Resulting Directly from the European War

The following statement shows in comparative form, the expenditure incurred in the years 1934-35 and 1933-34, as a direct result of the European War, but does not include interest on War Loans:—

—	1934-35	1933-34	Increase	Decrease
Adjustment of War Claims	$ 54,288 67	$ 56,135 38		$ 1,846 71
Battlefields Memorials	89,828 02	70,832 25	$ 18,995 77	
European War Pensions, less Refunds credited to Casual Revenue, $34,570.34	41,865,792 08	41,744,121 51	121,670 57	
Pensions and National Health—Administration, Board of Pensions, Care of Patients and Medical Examinations, Hospitals and Clinics, Pay and Allowances, Unemployment Relief etc.	8,187,880 93	7,910,002 32	277,878 61	
War Veterans' Allowances and Expenses of Committee	2,031,474 80	1,660 713,63	370,761 17	
Total	52,229,264 50	51,441,805 09	789,306 12	1,846 71
Net Increase			787,459 41	

Administration costs of Soldier Land Settlement are not included in the above statement as such costs are merged with those of the General Land Settlement Scheme under Vote 54, the joint costs in 1934-35 amounting to $741,504.89 compared with $740,692.80 in 1933-34.

Battlefields Memorials.—The details of the expenditure of $89,828.02 in connection with the Battlefields Memorials are given in Volume II, Part "Q," page 62. The total expenditure on this account to March 31, 1935, was $2,269,363.91. During the year $10,706.67 was paid to Harry Mickelmore and Company, solicitors for W. W. Jenkins and Company, successors to H. T. Jenkins and Sons, in fulfilment of all contracts and engagements now binding on the old Company in connection with the contract for the Vimy Memorial, making a total of $724,655.58 including extras, paid on account of this contract since 1925-26.

Experimental Farms

The expenditure under this heading amounted to $1,995,019.46 compared with $1,546,715.26 in 1933-34, and includes an amount of $104,422.75 expended by the Department of Public Works for repairs and maintenance of farm buildings, compared with a similar expenditure of $82,137.07 made by that Department in the preceding year. The expenditure also includes $260,743.86 paid on account of the Destructive Insect and Pest Act and $99,311.18 expended under the Public Works Construction Act, 1934.

With a view to an improvement in accounting methods, certain recommendations were made by me to the Deputy Minister of Agriculture based on special examinations by my officers of the revenue accounts at the Central Experimental Farm at Ottawa. Some of these have been adopted and others are under consideration by the department. The revenue receipt forms now forwarded to this Office show a marked improvement over those formerly in use.

A summary of the revenue and expenditure of the several Dominion Experimental Farms appears on page 132 of this volume.

Government Graving Docks

The revenue and expenditure of the Government owned graving docks and repair slips for the past three years are given in a comparative statement on page 166 of this volume. This statement shows a decrease in revenue of $4,925.97 in 1934-35 as compared with 1933-34, and a decrease in expenditure of $6,134.54.

The revenue for the Quebec docks increased $8,058.14 over the returns for 1933-34, but the receipts from the Kingston dock were reduced by $12,100 being the amount of the arrears of rental collected in 1933-34.

Government Telegraphs

The revenue and expenditure in respect to the operation of the Government telegraph and telephone systems for the past three years are shown in a comparative statement given on page 166 of this volume.

An increase will be noted in the revenue received from all divisions. The total net revenue was $171,418.54 which was $9,380.17 in excess of the receipts for 1933-34. The expenditure increased from $446,648.53 to $469,891.16 due mainly to the return of the ten percent on all salaries up to $1,000 under the Salary Deduction (Continuance) Act, 1934. The expenditure exceeded the revenue by $298,473.12 whereas in 1933-34, the expenditure exceeded the revenue by $284,610.26.

Imperial and Foreign Services

The following comparative statement shows the amounts expended in 1933-34 and 1934-35 for Imperial and Foreign Services:—

——	1934-35	1933-34	Increase	Decrease
External Affairs Department—				
High Commissioner's Office, London, England	$ 121,510 81	$ 121,970 10	.....	$ 459 29
Canadian Representation, Washington	85,010 47	90,822 53	.....	5,812 06
Canadian Representation, Paris	75,506 42	75,575 64	.....	69 22
Canadian Representation, Tokyo	68,019 11	65,168 47	$ 2,850 64	
Canadian Representation, Geneva	24,851 09	22,295 94	2,555 15	
Contribution to expenses of League of Nations	205,569 42	222,972 05	.....	17,402 63
Expenses of Canadian Delegates to the Assembly, Council and Commissions of the League of Nations	10,009 00	5,319 77	4,689 23	
	590,476 33	*604,124 50*	*10,095 02*	*23,743 20*
Public Works Department—				
High Commissioner's Office, London, rents, repairs, etc., Canada House	36,429 58	36,185 58	244 00	
Total	626,905 90	640,310 08	10,339 02	23,743 20

The grants relative to these expenditures appear in the Appropriation Accounts on pages 21 and 83 of this volume, the details of the expenditures being given in Parts "E" and "V" of Volume II.

Interest at five per cent amounting to $13,333.32 for the period December 1, 1933, to March 31, 1935, was paid on the principal sum of $200,000 provided by the Canadian Minister in Japan for the erection of a new legation building

in Tokyo in accordance with the agreement approved by Order in Council of August 31, 1932. This interest is included in the expenditure of $68,019.11 at the Tokyo legation for 1934-35. (See Vol. II, Part "E", page 6.)

Interest on Public Debt

Expenditure on this account for the year amounted to $138,533,201.63 or $1,192,215.05 less than that of the previous year. The decrease is due to reduced interest rates as a result of refunding operations, particularly the 3½ and 4 per cent refunding loans of October, 1933, amounting to $225,000,000. This expenditure was subject to a continuous current audit.

Details of the expenditures for the year are given in Volume II, Part "F," page 23; and on pages 141 to 144 of this volume will be found a statement summarizing the transactions in the several interest due and outstanding accounts in the Dominion Ledger which have been examined in detail. An amount of $1,858,612.58 still due and outstanding as at March 31, 1935, is included as a liability in Public Accounts, Balance Sheet, Schedule "R," page 14.

The interest paid in England and the United States amounting to $14,143,226.29 and $12,900,000.14 respectively, was charged to the accounts at par of exchange, discount and premium being credited or debited to Premium, Discount and Exchange Account at the time the funds were obtained to meet these and other obligations.

King's Printer's Advance Account

As required by the Public Printing and Stationery Act, an inspection and examination was made of the stock on hand and of the records of the Printing Bureau. The following statement prepared from certified returns submitted by the King's Printer shows the value of the stock on hand and work-in-process, etc., as at March 31, 1935, compared with the corresponding amounts at March 31, 1934:—

——	1934-35	1933-34	Increase or *Decrease
Printing Branch—			
Printing Supplies	$ 45,391 35	$ 44,148 05	$ 1,243 30
Paper Stock	71,067 65	72,276 74	*1,209 09
Divisional Stores	8,451 34	6,317 77	2,133 57
Work-in-Process, etc.	92,044 61	63,537 80	28,506 81
(Public Accounts, Balance Sheet, Schedule "D," page 9)	216,954 95	186,280 36	30,674 59
Stationery Branch—			
Stationery Supplies (Public Accounts, Balance Sheet, Schedule "D," page 9)	78,811 04	75,492 17	3,318 87
Total	295,765 99	261,772 53	33,993 46

The statement of the official publications of the Parliament and Government of Canada in the custody of the Division of Documents of the Bureau has not as yet been submitted to me for examination. I am informed, however, that a statement of all publications on hand as at December 31, 1935, will be submitted to this Office early in 1936.

No action has as yet been taken in regard to the centralization of the distribution of Government publications recommended in my previous reports and endorsed by the Committee of Inquiry on Printing and Stationery in their report of March, 1933.

An amount of $143,318.78 was paid by the King's Printer to outside firms for printing and lithographing, being $30,345.65 in excess of the payments of the preceding year.

The operating profit of the Printing Branch, amounted to $115,608.60 compared to $47,178.75 in 1933-34, while in the Stationery Branch the profit was $30,427.87 compared to $31,473.33. The profits of the two branches, amounting to $146,036.47, have as in previous years, been transferred to Casual Revenue.

It should be noted that in establishing the amount of profits for the year, the cost of light, heat and power, etc., and telephone services which are paid from the Public Works Department appropriation have not been taken into account.

The Financial Statements of the King's Printer's Advance Accounts are shown on pages 164 and 165 of this volume and the details of the expenditure appear on pages 7 to 12, Part "T," of Volume II of this Report.

Land Settlement Accounts

The following statement shows the net disbursements made on account of the various land settlement schemes in 1934-35, compared with similar expenditures made in the previous year:—

	1934-35	1933-34
Immigration and Colonization—		
Empire Settlement Scheme—		
Administration	$ 6,813 54	$ 6,709 68
Total	6,813 54	6,709 68
Soldier Settlement of Canada—		
Soldier and General Land Settlement—		
Administration	741,504 89	740,692 80
Soldier Land Settlement—		
Cash advances to settlers	482,518 63	54,212 37
Permanent improvements on purchased lands	122 19	16 56
Disbursements on lands acquired without purchase	82 80	.....
	482,723 62	*54,228 93*
General Land Settlement—		
Cash advances to settlers	92,726 62	11,250 38
Repayment to the British Government on account of ascertained losses sustained under the 3,000 Family Settlement Scheme agreement	4,622 53	69,726 85
	97,349 15	*80,977 23*
Total	1,321,577 66	875,898 96

Empire Settlement Scheme, Assisted Passages.—No assisted passage loans have been granted since December 31, 1931, when the agreement with the British Government expired. Repayment of loans during the year amounted to $287.48 while an amount of $5,055.52 was credited to the account in connection with a 30 per cent reduction in the outstanding loans, as at September 30, 1929, of those migrants who settled on the land under the 3,000 Family Settlement Scheme agreement. Of this amount $1,580.61 which related to loans fully repaid was applied to the reduction of loans under the 3,000 Family Settlement

Scheme. This reduction was authorized by sections 70 and 74 of the Soldier Settlement Act as amended and the Canadian Government's proportion amounting to $2,499.34 was charged to Consolidated Fund. The balance of outstanding loans at March 31, 1935, was $236,344.78 of which $116,187.72 represents loans by the British Government and $120,157.06 by the Canadian Government. (Public Accounts, Balance Sheet, Schedule "D," page 9).

Soldier Land Settlement Loans.—The amount due from Soldier Settlers on account of principal of loans as at March 31, 1935, was $54,642,747.03 which is $566,877.64 less than was outstanding on March 31, 1934. Of this amount $38,128,597.86 is classed as active and the balance of $16,514,149.17 as non-active assets (Public Accounts, Balance Sheet, Schedules "C" and "M," pages 8 and 12. The new loans and advances to soldier settlers amounted to $482,518.63, of which $321,411.03 was for the purpose of paying arrears of taxes on soldier settlement properties up to December 31, 1932, and were $428,306.26 more than the loans made in 1933-34. Collections from soldier settlers on account of loans amounted to $1,375,565.13 of which $604,973.25 representing principal was credited to this account and $770,591.88 interest was credited to revenue as Interest on Investments. The repayments of principal were $122,205.36 less than those of last year while the interest collected exceeded that of last year by $301,725.08. During the year $446,099.23 was credited to soldier settlers accounts and charged to the Consolidated Fund under authority of Chapter 49, George V, 23-24 and Chapter 42, George V, 20-21.

General Land Settlement Loans.—The outstanding general land settlement loans at March 31, 1935, were $7,290,655.62 and were $1,550.90 less than on March 31, 1934. The amount of $7,290,655.62 includes interest due in respect of the several loan accounts but not the interest accrued thereon from the last interest dates to March 31, 1935. No interest was charged on accounts placed in adjustment. The new loans and advances to settlers were $92,726.62 of which $62,619.76 was for the purpose of paying arrears of taxes on general land settlement properties up to December 31, 1932, and were $81,476.24 more than the loans made in 1933-34. Collections during the year amounted to $135,999.27 of which $72,284.10 represented principal and was credited to this account compared to a corresponding credit of $53,746.54 in 1933-34. The interest received amounted to $63,715.17 or $25,027.14 more than in 1933-34 and was credited to revenue as Interest on Investments.

Cottage Scheme.—Another cottage was sold during the year leaving five still to be sold and an amount of $815 to be collected on previous sales.

Red Cross Emergency Relief.—No contributions were made by either the Canadian or British Governments during the fiscal year 1934-35. A balance of $1,412.41 was in the hands of the Canadian Red Cross Society on December 31, 1934.

Statements of the several land settlement accounts, upon which the above observations are made will be found on pages 153 and 171 to 174 of this volume. The balances at March 31, 1935, appearing therein are in agreement with the amounts appearing in Public Accounts, Balance Sheet, Schedule "C," page 8).

Legal Services and Disbursements, including Taxed Costs

The expenditure for the year was $287,804.33 as compared with $201,432.49 for the previous year. The difference of $86,371.84 was due to an increase of $90,437.18 in legal services and disbursements and a decrease of $4,065.34 in taxed costs.

Full particulars of this expenditure with a summary by departments will be found on pages 189 to 193 of this volume.

Loans, Subsidies and Grants

Loans made during the year totalled $42,054,937.90 or a net increase of $20,050,536.70 over 1933-34. This increase is accounted for principally by increases of $13,950,872.88 in the amount of temporary loans to the Canadian National Railways and $9,793,807.72 in loans to the Provinces in connection with Unemployment and Farm Relief, and by decreases of $3,152,096.57 in advances to Harbour Commissioners and loans to the Canadian Pacific Railway.

Subsidies paid during the year amounted to $20,388,928.81 and Grants to $70,422,114.43 making a total for both Subsidies and Grants of $90,811,043.24, or a net decrease from the previous year's total of $6,600,611.87 due mainly to a reduction in the amounts paid under the Maritime Freight Rates Act and the Canadian National Railway Deficit of $6,151,305.50 and $3,855,918.35 respectively and to an increase of $2,628,864.43 in Old Age Pensions.

A classified statement of Loans, Subsidies and Grants made during the year appears on pages 194 to 197 of this volume.

Militia Loans to Officers' Messes

Under the authority of the Orders in Council referred to hereunder, loans have been made by the Department of National Defence to Officers' Messes for the purchase of proper equipment. Repayments have been made regularly in accordance with the terms of the respective Orders in Council. The following is a statement of these loans as at March 31, 1935:—

Recipient	Amount	Term	Order-in-Council	Repayments	Balance March 31, 1935
Officers' Mess— Ottawa Air Station	$ 7,000 00	10 years	P.C. 2894, 1930	$ 2,799 87	$ 4,200 13
Officers' Mess— Halifax	2,000 00	5 years	P.C. 85, 1932	1,242 00	758 00
Officers' Mess— Winnipeg	4,000 00	5 years	P.C. 1276, 1933	1,022 00	2,978 00
Officers' Mess— Winnipeg	4,000 00	5 years (after completion of originalloan)	P.C. 420, 1935	.....	4,000 00

Pensions—War and Militia

European War Pensions.—The net expenditure during the year on account of European War Pensions, Vote 68, was $41,900,362.42 as compared with $41,786,871.45 for 1933-34, an increase of $113,490.97. On March 31, 1935, there were 96,645 active pension accounts, including 18,241 dependents cases as compared with 96,091, including 18,236 dependents cases on March 31, 1934. A summary of the expenditure will be found in Volume II, Part "RR," page 12 of this Report.

As predicted in my report of last year, the references to the Canadian Pension Commission by this Office during the year sharply declined, fewer overpayments having been detected. This is attributable to the great number of revisions of pension awards resulting from the review carried out by the Canadian Pension Commission and adjustments effected by the Representative of the Treasury in the Department:

The examination of 8,291 files by this office during the year, and a number of cases under consideration when my last report was written, indicated overpayments amounting to $75,650.45 of which $3,322.91 is being recovered. The balance of $72,327.54, representing chiefly overpayments caused by errors in entitlement, has been waived by the Canadian Pension Commission. Reductions in pension awards following references from this Office will result in an annual saving of $12,831.96. Underpayments detected during the year amounted to $5,224.10.

Since the inception of the special audit of these accounts more than one thousand references have been made by this office relating to pension payments. While many of these have been of a minor character, actual overpayments brought to light amount to $880,000 approximately of which about $63,000 is recoverable. The annual reduction in pension expenditure by reason of reduced and cancelled pension awards amounts approximately to $112.000, this figure being subject to reduction as children of pensioners reach the age limit set for pension purposes. Underpayments of $22,817.53 were also discovered during the same period.

Canadian Permanent Force Pensions.—The net expenditure in 1934-35 under the 1901 Pension Act on account of these pensions was $1,166,075.24, as detailed in Volume II, Part "RR," page 14 of this report.

By Order-in-Council, dated November 8, 1934 (P.C. 2799), a Commission was appointed to enquire into the matter of overpayments caused by certain pensioners drawing both pension and salary in the Public Service, contrary to the provisions of the Pension Act. The report of the Commission on this matter is now under consideration. This Office has made some suggestions regarding methods of payment and safeguarding features with a view to preventing further overpayments of this nature.

Public Works Construction Act, 1934

The Public Works Construction Act, 1934, provided a sum not exceeding $40,000,000 for the construction of certain public works and undertakings for the general advancement of the country and to accelerate recovery to more normal economic conditions, to be paid out of the Consolidated Revenue Fund.

Under the provisions of section 5 of the Act, the sum of $39,072,050 was allocated by the Governor in Council to various departments for the administration, management, construction and execution of the works mentioned in Schedule "A" to the Act, leaving an unallotted balance in the schedule as at the close of the fiscal year of $618,000 which is represented by item 44, $18,000 and item 180, $600,000.

The following is a summarized statement of the amounts allocated to the several departments and the expenditures made thereunder, the details of which will be found in Volume II as indicated:—

Department	Vol. II Part—	Allotment	Expended	Unexpended
Indian Affairs	I-36	$ 500,000 00	$ 179,687 61	$ 320,312 39
Interior	K-34	2,145,500 00	904,592 51	1,240,907 49
Marine	O-50	7,150,080 80	1,026,091 35	6,123,989 45
National Defence	Q-63	2,560,050 00	477,134 89	2,082,915 11
Public Works	V-93	26,436,919 20	5,916,559 27	20,520,359 93
Railways and Canals	W-29	279,500 00	168,483 13	111,016 87
		39,072,050 00	*8,672,548 76*	*30,399,501 24*
Unallotted (Items 44 and 180)	.....	618,000 00	.....	618,000 00
Total	.....	39,690,050 00	8,672,548 76	31,017,501 24

It will be observed that of the sum of $39,690,050 provided for the 185 projects mentioned in Schedule "A," the sum of $8,672,548.76 was expended during the current year leaving an unexpended balance of $31,017,501.24 available at March 31, 1935, for expenditure on the various public works authorized under the Act.

Refunds and Remission of Taxes, Duties and Tolls

Pursuant to section 50 (2) (g) of the Consolidated Revenue and Aud t Act which directs the Auditor General to call the attention of the House of Commons to every case in which "a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament," the various departments were requested to send me a statement of all such refunds and remissions made during the year 1934-35. A summary of the returns received is as follows:—

Fisheries	$ 320 25
Immigration and Colonization	770 00
Insurance	1,020 00
National Revenue—	
Customs Division	1,031,051 29
Excise Division	308,139 38
Income Tax Division	195 25
	1,339,385 92
Total	1,341,496 17

It will be observed that of the total amount reported, $1,339,385.92 was refunded or remitted by the Department of National Revenue on account of Customs and Excise Duties and Excise Taxes, etc., as sanctioned and ordered by the Governor in Council under the authority of section 33 of the Consolidated Revenue and Audit Act. In 1933-34 similar refunds amounted to $1,158,834.19. In the examination of these refunds and remissions it was observed that certain Orders in Council did not cite the express statutory authority upon which the recommendations embodied therein were based. The attention of the department was directed to this matter and they agreed that it was desirable that the statutory authority should be quoted in every case.

In addition to the amounts shown in the above statement there were drawbacks and refunds of duties and taxes, made under the authority of the Customs, Excise, Income Tax and Special War Revenue Acts amounting to $11,309,976.35, as shown in Volume II, Part "R," page 8 of this report.

Royal Canadian Mounted Police

The total expenditure of the Royal Canadian Mounted Police for the year was $5,970,270,44, being an increase over the previous year of $442,567.15. During the year various Provincial Governments paid $715,000 for policing the provinces. Details of this amount which was credited to Casual Revenue, are shown in Volume II, Part "X," page 3.

Under the terms of the Royal Canadian Mounted Police Act, the Governor in Council entered into agreements with the provinces respecting the matter of pensions to provincial policemen taken into the Force at the time of amalgamation. Under these agreements the sum of $189,906.72 was collected from the provinces and members of the Force affected and credited to the Provincial Pensions Trust Fund. Further provision was made for counting prior service in the provincial police force for pension purposes on payment of an amount approved by the Governor in Council. The sum of $1,730.65 was received from one member of the Force under this provision.

Pensions for dependents on a contributory basis were also provided for under the Act, all contributions to be placed to the credit of the Dependents Pension Fund. As required by section 86 (5) of the Act I have to report that this Fund has been examined by me and the accounts found correct.

A statement of the receipts and expenditures of the Provincial Pensions Trust Fund and the Dependents Pension Fund will be found on page 170 of this volume.

The re-organization of the accounting services referred to in my previous reports will shortly be completed.

Sinking Funds

As required by section 46, subsection (e) of the Consolidated Revenue and Audit Act, 1931, an examination was made by me of the accounts related to the Sinking Funds.

The amounts available for investment purposes in connection with five of the Dominion Sterling loans, were:—

Annual contribution of one-half of one per cent of principal of loans	$	1,679,984 48
Interest on sinking fund investments		2,019,155 66
Total		3,699,140 14

This amount was applied to the purchase of Canadian sterling securities or was held in a special sinking fund cash account in the Bank of Montreal, London. As the securities are carried in the accounts at their par value, the net discount on stock purchased, amounting to $21,845.72 was credited, as in previous years, to the current year's revenue.

To provide for the redemption of the 1909-34, 3½ per cent issue which matured in June 1934, securities of this loan held in other Sinking Fund accounts were transferred to the 1909-34 account in exchange for other Dominion sterling issues. On maturity, the cash held was transferred to a Realization Account, the 1909-34 securities held were cancelled, and the remaining securities were transferred to the Bond Holding account to be used for Sinking Fund purposes as funds were available for further investment.

An adjustment of the 1930-50 Sinking Fund was made so that the securities held therein should consist exclusively of the stock of the 1930-50 loan.

The following statement shows the value at par of the securities and the cash held for Sinking Funds at March 31, 1935, compared with those held on March 31, 1934.

Loan	March 31, 1935	March 31, 1934	Increase or *Decrease
1909-34, 3½ per cent—			
Stocks	Nil	$ 18,005,868 35	$ *18,005,868 35
Cash	Nil	368,321 01	*368,321 01
		18,374,189 36	*18,374,189 36
1930-50, 3½ per cent—			
Stocks	$ 35,499,085 20	33,186,848 04	2,312,237 16
1940-60, 4 per cent—			
Stocks	18,393,344 35	17,664,703 96	728,640 39
1953-58, 4 per cent—			
Stocks	540,031 37	180,693 07	359,338 30
1950-55, 3¼ per cent—			
Stocks	100,227 17	Nil	100,227 17
Total	54,532,688 09	69,406,434 43	*14,873,746 34

Subsidies to Provinces

Payments to the several provinces of statutory subsidies amounted to $13,768,953.24 being $41,388.28 greater than the amount paid in 1933-34. The increase is due to the adjustment of the per capita subsidies to Alberta, Manitoba and Saskatchewan on the basis of the estimated population on January 1, 1934. The full year's subsidies were paid on this estimate, while in the previous year the subsidies for six months only were calculated on the increased population basis.

Pending consideration of their subsidies, the provinces of Nova Scotia, New Brunswick and Prince Edward Island were paid additional amounts, totalling $1,600,000 as provided for by Vote 218 of the Appropriation Act No. 4 of 1934.

Travelling Expenses

The total expenditure for Travelling Expenses during the year, as shown in the Classification and Grand Summary of Expenditure, by Departments, which appears on pages 116 and 117 of this volume, amounted to $2,879,388.64 compared with $2,676,386.06 in 1933-34; $3,097,235.37 in 1932-33; $3,736,818.65 in 1931-32 and $4,579,401.28 in 1930-31.

In nineteen departments there were increases compared with 1933-34 totalling $262,708.80 of which the largest were: Finance, $39,380.46; Indian Affairs $18,330.78; Marine $25,873.80; Mines $10,245.27; National Defence $18,149.04; Public Works $41,023.84 and Royal Canadian Mounted Police $73,321.38. There were decreases totalling $59,706.22 in ten departments, of which the largest was in the Department of Agriculture where the expenditure was $34,077.15 less than in the previous year.

During the year I found it necessary to question several claims for the use of personally owned cars in excess of the authorized rates. Among other matters, the Travelling Expense Regulations respecting the use of privately owned motor cars, were referred to the special committee appointed by the Treasury Board, to which reference is made in the chapter on "Automobiles and Operating Costs" on page xi of this Introduction.

Claims were submitted by Members of Parliament for travelling expenses varying in many cases mainly because of differences in the interpretation of sections 43 and 44 of chapter 147 of the Senate and House of Commons Act. In order to insure uniformity and regularity in their payment, I referred the matter to the Treasury Board for a decision thereon, as the provisions of the Consolidated Revenue and Audit Act apply to these accounts in the same manner and to the same extent as they do to other accounts paid out of Government funds. This matter is still under consideration by the Board.

Unemployment Relief

The total expenditure of the Dominion Government on Unemployment Relief to March 31, 1935, amounting to $167,333,723.57 is as follows:—

——	Expenditure to March 31, 1934	Expenditure for 1934-35	Total
Unemployment Relief Act, 1930	$ 18,174,052 49	$ 2,500 00	$ 18,176,552 49
Unemployment and Farm Relief Act, 1931, and Continuance Act, 1932	42,717,363 32	52,242 90	42,769,606 22
Relief Act, 1932	26,072,912 20	398,927 66	26,471,839 86
Relief Act, 1933	28,382,088 58	2,419,951 85	30,802,040 43
Relief Act, 1934	.....	49,113,684 57	49,113,684 57
Total	115,346,416 59	51,987,306 98	167,333,723 57

The following is a summarized statement by Departments and Acts of the expenditure for the fiscal year 1934-35:—

Department	Volume II, Part—	Unemployment Relief Act 1930	Unemployment and Farm Relief Act, 1931 and Continuance Act, 1932	Relief Act 1932	Relief Act 1933	Relief Act 1934	Total
Auditor General's Office	C-5	.....	.....	.....	.....	$ 3,826 19	$ 3,826 19
Finance	F-34	.....	.....	.....	$ 6,710 04	.....	6,710 04
Interior	K-33	.....	.....	.....	.....	533,207 52	533,207 52
Labour	M-8	$ 2,500 00	$ 52,242 90	$398,92766	2,332,421 23	41,009,100 02	43,795,191 81
National Defence	Q-60	.....	.....	.....	80,820 58	7,567,550 84	7,648,371 42
Total	.....	2,500 00	52,242 90	398,927 66	2,419,951 85	49,113,684 57	51,987,306 98

Under the several Relief Acts, the disbursements to the various Provinces, including additional loans made, totalled $66,485,407.34 as shown in the following statement. In the expenditure column has been shown only that portion of the expenditure made by the Provinces for which they have been reimbursed by

the Dominion. The expenditure made directly by the Dominion Government amounting to $8,410,734.07 has not been included.

——	Expenditure	Net Increase in Loans Outstanding	Total
Prince Edward Island	$ 222,020 53	.....	$ 222,020 53
Nova Scotia	801,953 87	.....	801,953 87
New Brunswick	442,191 68	.....	442,191 68
Quebec	11,401,313 36	.....	11,401,313 36
Ontario	15,561,578 66	.....	15,561,578 66
Manitoba	2,211,963 74	$ 2,874,630 82	5,086,594 56
Saskatchewan	8,046,366 61	10,141,014 02	18,187,380 63
Alberta	1,713,028 30	1,926,475 69	3,639,503 99
British Columbia	3,176,156 16	7,966,713 90	11,142,870 06
Total	43,576,572 91	22,908,834 43	66,485,407 34

Current pre-audits and post-audits of relief expenditures made by the Labour and other Departments were carried out as in previous years.

Statements of the expenditure for 1934-35 under the various Relief Acts and also of the entire expenditure up to March 31, 1935, showing payments to the several provinces and other disbursements for purposes of relief will be found under Miscellaneous Statements on pages 200 to 203 of this volume.

Statements of provincial relief expenditure, certified by the Provincial Auditor and an authorized official of the provincial government, were examined and approved for payment by officials of the federal Department of Labour. Subject to the information given in these certified statements and supporting vouchers, examinations of accounts for expenditures were made in this Office, prior to payment.

Under the Order in Council of August 11, 1934 (P.C. 1835), I was directed to audit the accounts of relief expenditures of provinces and municipalities, made under The Relief Act, 1934. These directions were similar to those of Order in Council of March 12, 1934 (P.C. 222), which had reference to expenditures under The Relief Act, 1933, regarding which I expressed the opinion, in my last report, page xxiii of Volume I, that "The responsibilities and obligations which this Order in Council (P.C. 222) placed upon the Auditor General are a burden which, it seems was not intended to be included in the constitutional functions of the Audit Office."

My letter of April 30, 1934, to the Treasury Board, referred to on page xxiv of Volume I of my last report, requesting the authorization for such additions to and rearrangement of my staff rendered necessary if an attempt were to be made to perform the audits of the relief accounts of both the provinces and municipalities, as required by the above-mentioned Order in Council, remains unanswered. Consequently I have continued my policy of proceeding "with the audit of the provincial relief accounts other than those of municipalities so that, with respect to these accounts at least, I might ascertain if the interests of the Dominion Treasury are sufficiently safeguarded." Before the introduction of this policy, I had made surveys and examinations of the relief expenditures of a number of cities and towns, including the capital cities of each province with one exception, that of Toronto. An examination of the relief accounts of that city is now in progress.

Since the publication of my last report there have been made, under my direction, further special examinations, surveys and investigations of relief accounts for provincial expenditures of the Provinces of Ontario, Quebec, Alberta, Manitoba and Saskatchewan. The number and scope of examinations such as these were, of necessity, limited for the reasons stated above.

Each of these examinations revealed that the Federal Government had shared expenditures not justified by the Federal-Provincial agreements, and, as a result of my reports thereon, adjustments and recoveries of expenditures inadmissible for federal contribution have been made, and others are in prospect. Some provinces are seemingly unconcerned by my recommendations concerning refunds, etc., having failed to give effect to them. The inadequacy and insufficiency of the audits by some provincial officials and of the bookkeeping systems of some of the provinces, have been stressed by me repeatedly. As a result of these conditions my examinations were prolonged, and therefore more costly to the Federal Government than they otherwise would have been.

The results of my special examinations have in every case been reported to the Honourable the Minister of Finance, and copies of my reports have been supplied for the information of the Honourable the Minister of Labour.

Inadequacy of staff and lack of proper supervision of provincial relief accounting by the federal officials and the fact that provinces did not act promptly on my reports are difficulties under which I have laboured. Notwithstanding these difficulties, my examinations have not been unproductive since they revealed the over-contribution by the Federal Government of large sums of money, and made available to Dominion and Provincial authorities invaluable information calculated to assist in the improvement of management, accounting and auditing control, and the safeguarding of funds provided for relief.

National Defence.—Relief expenditure during the year by the Department of National Defence amounted to $7,648,371.42 of which $80,820.58 was authorized under the Relief Act of 1933 and $7,567,550.84 under the Relief Act of 1934. The cost was distributed as follows:—

Highway Construction	$ 2,465,242 25
Training Camps, Barracks, Roads, etc	2,053,210 23
Airports, Landing Fields, Air Stations and Aerodromes	1,790,691 76
Clearing Land	296,781 14
Repairs to Fortifications, Forestry Work, General Administration, etc	1,042,446 04
Total	7,648,371 42

National Parks.—Relief expenditure during the year under authority of the Relief Act of 1934 amounted to $515,910.69, the total amount being chargeable to the Federal Government. The sum of $61,182.25 shown in my last report as owing by the Province of Alberta under the Relief Act of 1932 has now been paid, $60,794.73 to the Department of the Interior and $387.52 to the Department of Railways and Canals, the latter amount appearing as a refund to expenditure under the Government Employees' Compensation Act shown in Volume II, Part "W," page 11.

Agricultural Stabilization Fund.—Payments totalling $6,710.04 were made during the year to the exporters of certain farm and sea products to Great Britain in accordance with the regulations under Order in Council of June 2, 1933 (P.C. 973)made, pursuant to the provisions of section 3 (*b*) of the Relief Act, 1933. Particulars of the payments made under these regulations will be found in Volume II, Part "F," page 34, of this report.

Railway Grade Crossing Fund.—During the year $486,783.28 was disbursed out of the available balance of $544,543.43 at April 1, 1934, leaving an amount of $57,760.15 in the fund at March 31, 1935 (Public Accounts, Balance Sheet, Schedule "P," page 13). Details of this expenditure will be found on pages 168 to 170 of this volume.

Destitute Eskimos, Province of Quebec.—Pending a reference to the Supreme Court as to the responsibility for the relief of destitute Eskimos in the Province of Quebec, the Governor in Council directed the Department of the Interior to distribute such relief where necessary. The amount so expended during the year, and included in the total of $533,207.52 expended by the Department of the Interior under the Relief Act, 1934, was $17,296.83.

Loans to Provinces.—The total amount outstanding at April 1, 1934, in respect of loans made to the four Western Provinces in accordance with the provisions of the various Unemployment Relief Acts, was $51,314,180.91. During the year 1934-35 charges against the loan accounts, including $46,305,893.20 for loans renewed on maturity totalled $73,987,704.67. Credits totalling $51,078,870.24 included, in addition to the amount of unpaid matured loans which were renewed, $4,772,977.04 for cash repayments and credits made in respect of the Dominion's share of the expenditure. Interest on the advances, for the year, totalled $2,855,193.01 as shown in Volume II, Part "F," page 3. Of this amount $1,670,381.54 was received while the balance of $1,184,811.47 was capitalized by its inclusion in the amount charged against the loan accounts. The total amount of outstanding loans at March 31, 1935, was $74,223,015.34.

Under the authority of Orders in Council passed pursuant to the Relief Act 1933, the Government of Canada has guaranteed the payment of Treasury Bills of the Province of British Columbia amounting to $626,533.75, and of the Province of Manitoba, amounting to $5,894,127.49, which were issued to secure bank advances in connection with the retirement of the obligations of the Provinces in New York.

The guarantee under the Relief Act 1932 of the chartered banks doing business in Winnipeg from losses in respect of the assumption by them of the liabilities of the Province of Manitoba Savings Office totalling $8,820,660.08, which sum originally was secured by the deposit of Treasury Bills to the amount of $12,442,400 was renewed until the liability is completely liquidated by the Province.

The following is a summary of the relief loan accounts of the several provinces for the year ended March 31, 1935:—

Province	Total Advances Outstanding April 1, 1934	Advances in 1934-35	Repayments and Credits during year	Balance Outstanding March 31, 1935	Interest on Advances 1934-35
Alberta	$10,050,524 31	$11,977,000 00	$10,050,524 31	$11,977,000 00	$ 518,598 99
British Columbia	7,047,520 83	15,014,234 73	7,047,520 83	15,014,234 73	454,487 15
Manitoba	10,233,998 63	12,851,629 45	9,976,998 63	13,108,629 45	521,438 64
Saskatchewan	23,982,137 14	34,144,840 49	24,003,826 47	34,123,151 16	1,360,668 23
Total	51,314,180 91	73,987,704 67	51,078,870 24	74,223,015 34	2,855,193 01

Unforeseen Expenses

The expenditures from Vote 219 for unforeseen expenses which amounted to $49,172.90 compared with $78,099.75 in 1933-34 were approved by the Treasury Board. The list of expending departments with references to the details of expenditure in Volume II of this report follows:—

Department	Page in Volume II	Amount
Auditor General's Office	C-5	$ 5,788 91
External Affairs	E-9	4,221 41
Finance	F-40	26,773 95
Justice	L-17	6,833 33
Labour	M-11	750 00
National Defence	Q-62	2,477 30
Privy Council	U-3	1,625 00
Public Works	V-92	703 00
Total		49,172 90

Wheat Bonus

During the year $1,174.46 was paid from this fund leaving an available balance of $10,352.45 at March 31, 1935. (Public Accounts, Balance Sheet, Schedule "P," page 14).

There was no expenditure for administration purposes during 1934-35.

Canadian Government Grain Elevators

The revenue and expenditure in connection with the elevators operated by the Government or leased to the public is shown in the following statement:—

	Revenue	Expenditure
Trade and Commerce Department—		
Government operated	$ 203,285 92	$ 261,584 21
Leased to the Public	60,033 32	
	263,319 24	
Railways and Canals Department—		
Government operated	363,651 31	361,216 58
Total	626,970 55	622,800 79

Under authority of the Governor in Council the elevators at Port Arthur and Prince Rupert were leased to the Public. The audit of the books and records of the various elevators was carried out in the same manner as in the previous year. The accounts of the Board of Grain Commissioners were subject to the regular examination made by the Audit Office.

Condensed statements prepared from the report of the auditors for the Board of Grain Commissioners, Department of Trade and Commerce, for the crop year 1933-34 are shown under Miscellaneous Statements, page 175 of this volume.

Canadian Radio Broadcasting Commission

The balance in the Trust Fund to the credit of the Commission at March 31, 1934, was $7,983.16, which, with the revenue derived during the year from commercial broadcasting and sundry receipts, amounting to $230,674.65, make a total of $238,657.81.

Under the authority of section 14 of the Act the Commission disbursed $237,813.02 leaving a balance of $844.79 in the Fund at March 31, 1935. (Public Accounts, Balance Sheet, Schedule "O," page 13).

The accounts of the Commission have been audited by my examiners and details of the expenditure are shown on pages 46 to 49, Part "O," Volume II of this report.

The following is a statement of the revenue and expenditure in connection with the Radiotelegraph and Radio Broadcasting Services for the year in so far as these services are related to the Department of Marine and the Canadian Radio Broadcasting Commission. In addition to the revenue shown, small refunds on account of outstanding advances, etc., are included in Casual Revenue.

RADIO BROADCASTING SERVICE

REVENUE—		
Marine Department:—		
Radio Receiving Licences		$ 1,487,408 04
Private Commercial and Amateur Broadcasting Licences		3,285 00
Canadian Radio Broadcasting Commission:—		
Revenue from Commercial Broadcasting, etc. (deposited to Trust Fund)		230,674 65
Total		1,721,367 69
EXPENDITURE—		
Marine Department:—		
Radio Service, general improvement of reception conditions, Vote 130 (Volume II, Part "O," page 24)		255,283 16
Canadian Radio Broadcasting Commission:—		
Paid from Votes Nos. 233 and 341	$ 1,248,923 41	
Paid from revenue from commercial broadcasting, etc. (Trust Fund), (Volume II, Part "O," page 49)	237,813 02	1,486,736 43
Total		1,742,019 59
Excess of expenditure over revenue of Broadcasting Service		20,651 90

RADIOTELEGRAPH SERVICE

REVENUE—	
Volume II, Part "O," page 3	$ 65,827 76
EXPENDITURE—	
Paid from Vote No. 129 (Volume II, Part "O," page 23)	535,691 39
Excess of expenditure over revenue of Radiotelegraph Service	469,863 63
EXCESS OF EXPENDITURE OVER REVENUE FOR BOTH SERVICES	490,515 53

Federal District Commission

Pursuant to the provisions of the Federal District Commission Act of 1927, section 18, an audit was made, under my direction, of the Federal District Commission accounts for the year 1934-35, statements of which are given on pages 146 to 149 of this volume.

The following is a condensed statement of the Receipts and Disbursements for the year 1934-35 with the comparative figures for the year 1933-34:—

——	1934-35	1933-34	Increase *Decrease
Receipts—			
Statutory Grant	$ 185,500 00	$ 154,193 66	$ 31,306 34
Parliamentary Appropriation	10,000 00	55,000 00	*45,000 00
Miscellaneous	28,165 60	7,437 29	20,728 31
Total	223,665 60	216,630 95	7,034 65
Disbursements—			
Salaries and Wages	142,719 88	146,179 93	*3,460 05
Materials	56,312 22	71,374 04	*15,061 82
Acquisition of Properties	7,000 00	7,264 45	*264 45
Mosquito Control	1,500 00	.....	1,500 00
Miscellaneous	6,225 49	6,558 20	*332 71
Total	213,757 59	231,376 62	*17,619 03
Excess of Receipts over Disbursements	9,908 01	.....	.....
Excess of Disbursements over Receipts	.....	14,745 67	.....

A special appropriation of $55,000 (Vote 225) for the maintenance and improvement of Rideau Hall and Research Building grounds, was supplemented by an amount of $52,400 from Vote 104 for the maintenance of Government grounds, the expenditures thereunder being $54,988.28 and $48,690.96 respectively. Details of these expenditures which were audited by me appear on page 145 of this volume.

Government Employees' Compensation Act

During the year 1933-34 payments aggregating $184,138.81 were made to the Provincial Workmen's Compensation Boards or paid direct by the Department of Railways and Canals making the total net payments to March 31, 1934, $4,227,894.25. The disbursements by the Boards and the Department amounted to $4,157,987.36 leaving $69,906.89 to be accounted for at that date.

The Cash Statement for the fiscal year 1934-35 is as follows:—

Balance in hands of Boards, April 1, 1934		$ 69,906 89
Dominion Government Contribution for 1934-35		199,837 20
Bank Interest		706 22
		270,450 31
Deduct—		
Disbursements	$ 198,196 45	
Interest paid Dominion Government	706 22	198,902 67
Balance in hands of Boards, March 31, 1935		71,547 64

The details of the expenditure for the year are shown in Volume II, Part "W," page 11, and a summarized statement of the expenditure under this Act will be found on page 167 of this volume.

International Fisheries Commission

The total expenditure during the year on account of the International Fisheries Commission *re* Pacific Halibut amounted to $49,847.74 as shown in Volume II, Part "FF," page 15. Of this amount $24,879 was paid by the United States Government and the balance of $24,968.74 by Canada. The total expense of the investigation from its inception in 1924 to March 31, 1935, was $541,384.10.

Old Age Pensions

The amount contributed by the Dominion Government during the year to the Provinces in which Old Age Pensions' legislation has been enacted and put into effect was $14,942,459.36, being seventy-five per cent of provincial disbursements, as shown in Volume II, Part "M," page 7, an increase of $2,628,864.43 over the preceding year. The number of pensions in force at March 31, 1935 was 101,051 as compared with 86,873 at March 31, 1934.

An inspection made in several of the provinces this year resulted in a further substantial number of pensions being cancelled or reduced as they did not conform to the provisions of the Old Age Pensions Act. The overpayments in these cases amount to several thousand dollars, a portion of which is recoverable. As the average pension granted involves a Federal Government expenditure of approximately $1,000 spread over the life time of the pensioner, it will be seen that the reductions and cancellations arising from the limited tests applied to these accounts by this Office mean a considerable saving to the Treasury.

In successive previous reports I urged the necessity for a regular inspection of these accounts by the Federal Department charged with the responsibility for these payments. In April 1935 the administration of the Old Age Pensions Act was transferred from the Department of Labour to the Department of Finance and I am informed that an inspection is now being carried out by officials of the latter department. This inspection is, I believe, for the present being confined largely to current pension awards. It is desirable, however, that the earlier awards be also examined, as the experience of this Office shows that the awards in recent years have, for the most part, been made with greater care than those formerly granted. As pointed out in previous reports the need for this inspection is made more imperative by the fact that the validity of pension awards is not vouched for by the Provincial auditors notwithstanding the definite certificates of these officials on the claims submitted to the Federal Government for repayment of the Dominion share, that all pensions have been awarded in accordance with the Old Age Pensions Act and Regulations thereunder. The certificates of the Provincial auditors in most cases are, therefore, of no value in so far as the actual pension awards are concerned. In one Province it was also found that the Provincial auditor had certified to the accuracy of the accounts some days before the audit was actually made.

The widely divergent policies in the various Provinces respecting the granting of pensions and the lack of uniformity in interpreting the Federal Act and the Regulations made thereunder still exist. This Office, however, has been instrumental in bringing about some measure of improvement in this direction but all Provincial Pension Authorities are in agreement that a revision of the Regulations is desirable and indeed necessary if uniformity of action is to be achieved. Striking differences of opinion are found among the Provincial officials administering the Old Age Pensions Act in matters of material importance concerning the operation of the Act and it would seem desirable that these officials be brought together for a conference in order that they might reach an agreement as to procedure consistent with the Dominion Act as far as practicable in all the Provinces.

Reports covering my inspections are being forwarded to the Department of Finance setting forth some of the unsatisfactory features encountered in the administration of the Old Age Pensions Act and containing various suggestions which in my opinion, if adopted, will materially reduce the present difficulties.

Railway Grade Crossing Fund

Disbursements by the Board of Railway Commissioners from this fund during the year were $774,819.83 as compared with $310,074.84 in the preceding year. Of the total amount of $5,200,000 allocated to March 31, 1935, under the Railway Act and a further contribution of $500,000 provided under Vote 348 for the purpose of the fund, $5,699,958.80 was disbursed leaving a balance of $41.20 available for future expenditure.

Details of the expenditure for the year are shown on pages 168 to 170 of this volume.

Research Council

The net expenditure by the Research Council charged to the appropriation was $391,953.48 as compared with $379,499.93 in the preceding year. The expenditure includes an amount of $31,943.71 advanced for research work and a grant of $1,000 to the Canadian Society of Technical Agriculturists.

Contributions from outside sources and revenue receipts amounted to $79,298.91, including $30,309.07 transferred from the Grain Research Fund and $130 of Pacific Science Congress Funds. Out of these funds $17,618.50 was deposited to the Special Account and the balance to the Trust Fund.

Moneys received by the Council for specific purposes are deposited in the Trust Fund and the expenses in connection with the researches are charged thereto. Other receipts including revenue are placed to the credit of the Special Account, these funds being available for specific researches when allocated by vote of the Research Council.

Of the amount of $17,618.50 deposited in 1934-35 to the credit of the Special Account, $14,649.02 was allocated for specific research work and was transferred to the Trust Fund. The balance $2,969.48 was applied to the cost of printing the Canadian Journal of Research.

The balance in the Trust Fund at April 1, 1934, amounted to $43,060.48 to which was added during the year $115,354.56 made up of contributions from industry, $39,508.15, advances from appropriation, $30,888.32, and an amount of $44,958.09 transferred from the Grain Research Fund and the Special Account. The disbursements during the year amounted to $125,675.20 leaving a balance of $32,739.84 in the Trust Fund at March 31, 1935. (Public Accounts, Balance Sheet, Schedule "O," page 13).

The Pacific Science Congress Funds amounted to $18,125.22 on April 1, 1934, and receipts during the year from the sale of publications were $130, making a total available of $18,255.22. Of this amount $13,317.23 was expended during the year leaving a balance of $4,937.99 at March 31, 1935 still in the hands of the Committe. The details of this expenditure are shown on page 26, Part "ZZ," Volume II of this report.

The Grain Research Fund at April 1, 1934, consisted of $145,000 in Dominion of Canada bonds. During the year bonds amounting to $20,000 were sold for $22,105 which with bond interest of $8,204.07 was transferred to the Committee on Grain Research leaving a balance of $125,000 in bonds at March 31, 1935.

At March 31, 1935, general advances in the hands of individual grantees and committee members amounted to $16,667.63 which together with $32,739.84, $125,000 and $4,937.99 being the balances in the Trust Fund, Grain Research Fund and Pacific Science Congress Fund, respectively, make a total amount of $179,345.46 to be accounted for. (See Volume II, Part "ZZ," page 25).

The details of the expenditure of the Research Council are shown on pages 24 and 25, Part "ZZ" of Volume II of this report.

The balance at April 1, 1934, in the Grain Research Special Fund amounted to $5,004.31. During the year the sum of $101.25 was expended leaving a balance of $4,903.06 in the Fund at March 31, 1935. (Public Accounts, Balance Sheet, Schedule "P," page 13).

Yukon Accounts

Territorial Government Accounts.—Comparative statements of the Yukon Territorial Government Accounts, including the Special Liquor Accounts, compiled from the Territorial Treasurer's annual statement and the monthly statements of receipts and disbursements, which with supporting vouchers are received and audited in my Office, appear on pages 156 to 160 of this volume. A local examination of the Territorial Accounts was recently made by an official of this Office.

There was a further reduction in the grant by the Dominion Government this year, the grants for the last four years being: $120,500 in 1931-32; $105,000 in 1932-33; $70,000 in 1933-34 and $60,000 in 1934-35. The profit on liquor sales showed a slight increase, being $51,306.64 as compared with $50,235.81 for 1933-34. Of this profit, $50,000 was as in the previous year transferred to the Territorial Treasurer.

The practice of paying interest on bank overdrafts, which I had criticized in previous reports and which had been discontinued, has again been resumed this year, an amount of $467.41 having been paid to the bank on that account. The matter has again been brought to the attention of the Department of the Interior.

Federal Accounts.—A comparative statement of the revenue and expenditure of the various federal departments in the Yukon Territory is given on page 156 of this volume.

An increase in revenue of $25,381.52 over the previous year is mainly accounted for in the Royal Canadian Mounted Police and Interior Departments. Expenditures for the year show a decrease of $38,713.14 which also is mainly accounted for in those two departments. Expenditure exceeded revenue by $253,092.15 as compared with $317,186.81 for the preceding year.

CAPITAL EXPENDITURE

Grants for expenditure chargeable to Capital for the fiscal year were $7,245,996.88, of which $6,889,415.81 was expended. A further sum of $218,000.69 was paid under the authority of the Exchequer Court Act in settlement of court awards, making the total expenditure $7,107,416.50 Credits to Capital Account for the year comprise sundry sales and refunds totalling $80,408.89 as shown hereunder and on page 122 of this volume, leaving a total net expenditure of $7,027,007.61.

The following is a summary, by departments, of the above expenditure and of the credits, the details of which will be found in Volume II, commencing at the pages indicated:—

Department	Page in Volume II	Debits	Credits	Net Expenditure
Marine	O-52	$5,910,094 60	$ 55,153 63	$ 5,854,940 97
Public Works	V-129	333,642 52	.....	333,642 52
Railways and Canals	W-30	863,679 38	25,255 26	838,424 12
Total	.....	7,107,416 50	80,408 89	7,027,007 61

The corresponding total amounts for 1933-34 were: Debits $6,580,084.68; Credits, $89,751.82; Net Expenditure, $6,490,332.86.

Of the total Capital Expenditure of $7,107,416.50 an amount of $5,820,032.75 was expended in connection with the River St. Lawrence Ship Channel Dredging. Expenditure was also incurred on account of the Hudson Bay Railway and Terminals and the Welland Ship Canal to which further reference is made below.

I desire again to direct the attention of the House to the observations and recommendations made by me in previous reports respecting the advisability of a revision and readjustment of the values at which certain capital assets are carried in the Balance Sheet of the Dominion, a more clearly defined classification of capital and ordinary expenditure, the submission of estimates to Parliament based on the classification so established, and the preparation of departmental statements and valuation of all real properties belonging to the Crown as recommended by a sub-committee of the Public Accounts Committee in 1908.

I am still of the opinion that this matter should receive serious consideration by the House with a view to a further revision of the Balance Sheet at an early date, especially with regard to the items representing Capital Expenditure, as advocated by me since 1924-25.

Hudson Bay Railway and Terminals

The net expenditure under Vote 84 for the construction of the Hudson Bay Railway and Terminals amounted to $450,897.98 or $303,295.75 less than the previous year.

Refunds include the revenue from Train Operations amounting to $488,136.78 and other credits of $163,552.91 making a total of $651,689.69 which was credited to the Vote.

The total capital cost of the Railway and Terminals at Nelson and Churchill at March 31, 1934, amounted to $51,310,023.54. After adding the expenditure for the year of $450,897.98 and deducting $18,869.90 as refunds of previous years' expenditure, the net capital cost stands at $51,742,051.62 as shown in the Public Accounts, Balance Sheet, Schedule "F," page 9. The latter amount includes the operating deficits. In the Estimates for the fiscal year 1935-36, however, the Capital Expenditure and Operating Deficit have been provided for under separate parliamentary appropriations in accordance with the established principles of railway accounting.

Details of the expenditure and refunds for the year will be found on pages 30, 31 and 35, Part "W" of Volume II of this report.

WELLAND SHIP CANAL

The expenditure in connection with the construction of the Welland Ship Canal under Votes 86 and 305 amounted to $317,664.84 which together with an Exchequer Court award of $10,821.01 made the total expenditure for the year of $328,485.85. Refunds of expenditure of previous years amounting to $3,741.36 were credited to the account making a net charge for the year of $324,744.49, bringing the total capital cost of the canal to $130,568,734.64 at March 31, 1935, as shown in the Public Accounts, Balance Sheet, Schedule "E," page 9.

Details of the year's transactions are shown in Part "W" of Volume II, pages 32 to 35.

STORES AND EQUIPMENT

Section 47 (1) (*d*) of the Consolidated Revenue and Audit Act, 1931, directs that the Auditor General shall, from time to time, examine the accounts and records in respect to equipment, supplies, provisions or stores the property of His Majesty, and by such tests as he may deem necessary, satisfy himself that such accounts are in order. Pursuant to this provision of the Act all departments were requested to furnish me with the necessary certified inventories.

The following statement shows the inventories of the several Departments in respect of the year 1934-35 compared with those of the year 1933-34. In 1934-35, as in previous years, the statement does not include inventories or portions of inventories which were not completely valued by the departments. It does not, moreover, include stores which are under the control of the Department of National Defence; machinery and equipment in use in certain Government establishments and laboratories; exhibits, etc. in museums and in the Public Archives; nor, except in certain instances, furniture, furnishings and equipment purchased by the Department of Public Works for various other departments. The inventory of work in progress in the Department of Public Printing and Stationery has, however, been included in the statement as in previous years.

Department	1934-35	1933-34	Increase	Decrease
Canadian Radio Broadcasting Commission	$ 266,908 79	.....	$ 266,908 79	.....
Finance	38,137 69	.....	38,137 69	.....
Fisheries	41,186 08	$ 6,865 19	34,320 89	.....
Indian Affairs	251,183 84	31,571 03	219,612 81	.....
Interior	1,288,858 93	642,032 11	646,826 82	.....
Justice	2,475,267 15	2,521,601 01	.....	$ 46,333 86
Legislation	16,961 03	21,062 84	.....	4,101 81
Marine	633,286 32	698,996 38	.....	65,710 06
Mines	136,003 78	114,304 37	21,699 41	.....
National Revenue	243,081 50	254,856 25	.....	11,774 75
Pensions and National Health	2,471,760 09	2,355,019 44	116,740 65	.....
Post Office	1,697,144 01	1,760 801 53	.....	63,657 52
Printing and Stationery	329,327 82	331,424 27	.....	2,096 45
Privy Council	924 71	998 36	.....	73 65
Public Works	489,788 16	262,782 64	227,005 52	.....
Railways and Canals	2,363,908 93	2,366,860 45	.....	2,951 52
Royal Canadian Mounted Police	264,271 17	326,721 53	.....	62,450 36
Soldier Settlement of Canada	122,354 78	10,460 47	111,894 31	.....
Trade and Commerce	200,888 77	.....	200,888 77	.....
Total	13,331,243 55	11,706,357 87	1,884,035 66	259,149 98
Net Increase	.....	.....	1,624,885 68	.....

The gross increase of $1,884,035.66 over the preceding year is largely due to the fact that values have been more fully reported this year and that the Radio Commission and the completed portions of the Departments of Finance and Trade and Commerce inventories have been included in the above statement for the first time.

It is evident from the inventory reports received in this Office that some of the Departments have taken greater care than formerly, in the preparation of their reports. In other Departments, however, a considerable amount of equipment which has been on hand for many years has not been valued for inventory purposes, as the cost cannot now be readily determined. Much of this equipment is of considerable worth and until satisfactory estimates of the values attaching thereto are included in the inventory reports submitted by the Departments the statement of inventories appearing in this section of my report should not be regarded as complete. I have recently advised the departments as to a basis upon which the valuation of equipment might be made and it is hoped that a still more definite improvement will result in this regard in next year's inventories of stores and equipment.

Since the publication of my last report a comprehensive inspection and examination has been made of the stores and equipment accounts in the several branches of the Departments of the Interior, Post Office and Trade and Commerce at Ottawa and extensive physical tests were carried out in connection therewith. As a result of the test audits made in the various branches of these departments numerous discrepancies were found between the records maintained and the stores and equipment actually on hand. These examinations revealed that the interests of the Crown in respect to the custody, receipt, issue, and condemnation of surplus and obsolete stores and equipment are not sufficiently protected against loss or waste of public moneys and consequently several recommendations were made by me mainly for the purpose of aiding the departments in introducing more adequate measures of accounting control. I am informed that the departments concerned are giving my comments and recommendations their consideration.

In previous reports I emphasized the necessity for the issuance of such Treasury Board regulations, applicable to all departments, as may be deemed necessary to effectively control the use and consumption of Government stores and equipment. I am still strongly of the opinion that action should be taken in regard to this matter at an early date. In this connection I also wish to point out the desirability of a modern system of stores accounting being established in all departments under the unified control of head office officials with a view to a greater measure of administrative control over all Government property. The examination and audit of the accounts and records called for by section 47 of the Audit Act would be greatly facilitated thereby.

The annual inspection of the stock and records of the Department of Public Printing and Stationery is referred to on page xiv of this Introduction.

Surplus and Obsolete Stores.—The Salvage Officer of the Government Contracts Supervision Committee has supplied me with information concerning sales and transfers of obsolete or surplus stores, which have taken place during the year. The amounts of such sales and transfers, together with the corresponding amounts for 1933-34 are shown in the following comparative statement:

——	1934-35	1933-34	Increase
Transfers between Departments	$ 196,809 78	$ 27,111 69	$ 169,698 09
Sales to General Public	82,963 31	36,918 85	46,044 46
Total	279,773 09	64,030 54	215,742 55

The increase of $169,698.09 in transfers is due principally to the transfer of the dredge "Churchill No. 1," by the Department of Railways and Canals to the Department of Marine at a valuation of $181,622.50, referred to on page xxxii of my report for 1933-34, and to net decreases of $11,924.41 in the transfers of the other departments. The increase of $46,044.46 in sales of surplus and obsolete stores is accounted for principally by an increase in the volume of transactions in the Departments of the Interior, Public Works and Railways and Canals.

PUBLIC ACCOUNTS

As required by sections 46 and 47 of the Consolidated Revenue and Audit Act of 1931, I have examined and audited the accounts of Canada for the fiscal year ended March 31, 1935. The Balance Sheet, the Statement of Expenditure and Revenue, and the Condensed Cash Statement which are published in the Public Accounts for the year have been compared with the books and accounts of the Department of Finance with which they were found to agree. These accounts were subject to a continuous audit during the year.

In my opinion and subject to the observations which follow, and the comments in various sections of this report, and according to the best of my information and the explanations received, the above mentioned statements exhibit correctly the transactions for the year and the Balance Sheet indicates the financial position of the Dominion at March 31, 1935, as shown by the books and accounts.

BALANCE SHEET

The Balance Sheet as published on pages 2 and 3 of the Public Accounts is in the form adopted in 1920, as described in the Budget Speech of that year, and is summarized as follows:—

TOTAL ACTIVE ASSETS	$ 359,845,410 82	
TOTAL LIABILITIES	3,205,956,369 04	
NET DEBT (exclusive of interest accrued but not due)		$ 2,846,110,958 22
REPRESENTED BY:—		
TOTAL NON-ACTIVE ASSETS	1,803,304,906 20	
CONSOLIDATED FUND (accumulated deficits)	1,042,806,052 02	
		2,846,110,958 22

ACTIVE ASSETS

The assets included in the Balance Sheet are those which have been classified as active assets and which, under the definition adopted in 1920, should have an immediate or readily realizable cash value, or be interest producing. These assets, other than Cash and Gold Bullion, are shown in the Balance Sheet, Schedules "A" to "D," pages 8 and 9. In the following paragraphs reference is made to certain accounts in these schedules which appear to call for special mention.

These assets do not include any part of the amount of $6,053,618.38 referred to at page xlviii of this Introduction reported to me by the several departments as being in arrears and due to the Government, unpaid taxes, the value of stores and equipment amounting to $13,331,243.55 and other property referred to in the chapter dealing with these matters on page xxxiii other than that of the inventories given in the two Advance Accounts of the King's Printer published on pages 164 and 165 of this volume, nor do they include interest accrued on various Loans and Advances to Railways, Steamships, Harbour Commissioners, etc., as shown in the statement on page 137 of this volume.

AMOUNTS DUE BY THE PROVINCES

The following statement summarizes the amounts owing by the provinces as at March 31, 1935, shown in the Balance Sheet, Schedules "A," "D" and "Q," pages 8 and 14:—

Province	Housing Loans (Schedule "A")	Unemployment Relief Loans (Schedule "A")	Miscellaneous (Schedules "A," "D" and, "Q")	Total
Alberta		$ 11,977,000 00	$ 468,750 00	$ 12,445,750 00
British Columbia	$ 1,701,500 00	15,014,234 73		16,715,734 73
Manitoba	1,095,000 00	13,108,629 45		14,203,629 45
New Brunswick	800,000 00			800,000 00
Nova Scotia	757,000 00		40,144 34	797,144 34
Prince Edward Island	33,000 00		782,402 33	815,402 33
Quebec	5,384,687 72		1,473,609 63	6,858,297 35
Saskatchewan		34,123,151 16	87,745 11	34,210,896 27
Total	9,771,187 72	74,223,015 34	2,852,651 41	86,846,854 47

Housing Loans.—These loans were made under the authority of the several Appropriation Acts of 1919, 1920, 1921, 1922 and 1923 and the outstanding indebtedness has been reduced each year. Repayments in 1934-35 were as follows: Manitoba, $272,000; New Brunswick, $60,500; Nova Scotia, $65,000; Total, $397,500. Interest falling due during the year, amounting to $508,092.96, was paid in full.

Unemployment Relief Loans.—The net increases in these loans, made under the authority of the several Relief Acts, are shown in another chapter of this Introduction, page xxiii.

Miscellaneous.—These amounts are the same as those shown in my report of last year. The amounts charged to the Provinces of Nova Scotia, Prince Edward Island and Quebec being an offset to the liability of the Dominion on provincial debt accounts appear in the Balance Sheet, Schedule "Q," page14. The Department of Finance reported that arrears of interest on advances of $87.745, to the Province of Saskatchewan on account of Seed Grain Advances made in 1908 amounted to $239,357.44 on January 1, 1935.

In the Balance Sheet, Schedules "O," "Q" and "S," pages 12, 14 and 15, amounts totalling $47,889,116.46 are shown representing the liability to the provinces arising from the provincial debt allowances, outstanding School Lands Debentures, and the Common School Fund. There has been no change in the amounts of the several liabilities during the year.

BOND HOLDING ACCOUNT

The account shown under this title in the Balance Sheet, Schedule "D," page 8, represents the balance of certain sterling bonds transferred to this account from the Sinking Fund of the 1909-34 Loan at the maturity of this Loan in June, 1934. Bonds totalling $9,233,944.30 were charged to the account at par, and as funds were available, a total of $5,330,205.70 was sold to the several London Sinking Funds at market value, leaving a book balance of $3,903,738.60 at March 31, 1935, representing bonds of a par value of $3,898,757.14. When these bonds have been disposed of, the balance remaining in the account will be credited to Premium, Discount and Exchange Account. Interest received on bonds held in this account amounted to $202,629.82 and was credited to Interest on Investments.

CANADA GRAIN ACT—ADVANCE ACCOUNT

During the year an amount of $644,935.15 was advanced to the Board of Grain Commissioners to meet freight charges, weighing and inspection fees on grain shipped to Government Elevators which together with the amount of $1,480.99 outstanding at March 31, 1934, makes a total of $646,416.14 to be accounted for. A further amount of $8,803.37 for the purchase of wheat to cover shortages in Canadian Government Elevators, was charged to this account in error.

Repayments made during the year amounted to $645,673.89. The outstanding balance of $9,545.62 in the account at March 31, 1935, is shown in the Balance Sheet, Schedule "D," page 8.

CANADIAN FARM LOAN BOARD

Capital Stock subscribed and paid for during the year under section 5, subsections (*b*) and (*i*) of the Canadian Farm Loan Act amounted to $3,492 increasing the total amount subscribed by the Government to $456,850 as shown in the Balance Sheet, Schedule "A," page 8. No dividend has yet been declared on the paid up Capital.

An additional $100,000 of 5% bonds issued by the Board under sections 6 and 18 of the Act and approved by the Order in Council of June, 6 1930, and $250,000 of 4% bonds issued by the Board under sections 6 and 18 of the Act as amended in 1934, and approved by the Order in Council of September 29, 1934, were purchased by the Government during the year, bringing the total holdings of these bonds to $3,350,000 as shown in the Balance Sheet, Schedule "A," page 8.

Interest amounting to $151,585.61 on bonds purchased prior to January 1, 1935 and interest, at 5 per cent on initial capital advances, amounting to $250,000 was received and credited to Interest on Investments.

As provided by section 14 of the Act the accounts of the Board are audited by a firm of chartered accountants.

CANADIAN NATIONAL RAILWAYS
TEMPORARY LOANS AND OTHER ADVANCES

The balance of temporary loans due by the Canadian National Railways at March 31, 1935, as shown in the Active Assets listed in the Balance Sheet, Schedule "D," page 9, was $33,884,413.41, being $16,578,973.98 greater than the amount shown at the end of the previous year.

Loans totalling $58,157,510.17 were made under the authority of Part One of the Canadian National Railways Financing Act 1934, of which $48,407,900.70 was subsequently charged to the Consolidated Fund under the authority of Vote 301 of Appropriation Act No. 2 of 1935, as net income deficit incurred by the system during 1934. Repayments totalling $1,635.49 were credited to the account during the year. Further temporary loans totalling $27,401,583.33 to provide for the redemption of certain Canadian Northern Railway Debenture Stock due in September and October, 1934 and February, 1935 were made under the provisions of Part Two of the above Act, of which $20,570,583.33 was repaid during the year.

The items totalling $15,748,921.60 which are included in the Active Assets shown in Schedule "D" above mentioned, remain unchanged from the previous year. My comments in my report for the year 1932-33, page xxxvii, regarding the basis upon which the Balance Sheet was established and the reconsideration of the classification of these amounts as Active Assets still apply.

The various accounts related to advances made in respect to various Government Railway projects, which are included in the Non-Active Assets under Schedule "K" remain unchanged from the previous year.

DISCOUNT AMORTIZATION ACCOUNT

The amount of $29,506,928.82 shown in the Balance Sheet, Schedule "D," page 9, at the debit of this account represents discounts and commissions on loans issued since April 1, 1930, less yearly instalments transferred to Charges of Management, Loan Account, and discounts on certain treasury bills transferred to Interest on the Public Debt. Prior to 1930, the discounts and commissions were charged in full to the expenditures for the year in which the loan was issued. The following is a summary of the account for the year:—

Balance at debit—April 1, 1934	$20,781,579 03	
Discounts and commissions on loans issued in 1934-35	11,371,968 51	
		$32,153,547 54
Less—Instalments, etc. charged to Charges of Management, Loan Account; and Interest on Public Debt (*see* details in Volume II, Part "F," pages 24 and 29)		2,646,618 72
Balance at debit, March 31, 1935		29,506,928 82

FOREIGN GOVERNMENTS—ADVANCES

Advances to the Governments of Greece and of Roumania, amounting to $6,525,000 and $23,969,720, respectively are included as Active Assets in the Balance Sheet, Schedule "B," page 8.

Under an agreement, dated December 27, 1923, the Government of Greece undertook to retire its indebtedness by increasing annual instalments, the last to fall due in 1948. No payments have been received since June, 1931, on account of either principal or interest. The unpaid instalments under the agreement amounted to $900,000 on March 31, 1935 and at that date interest arrears amounted to $1,076,750.

Under the terms of a proposal by the Government of Roumania subsequently approved by an Order in Council dated October 25, 1934, the unpaid 75 per cent of coupons which matured October 1, 1933 were funded in fifteen-year 4½ per cent bonds, and it was provided that the coupons maturing in 1934, 1935 and 1936 were to be paid to the extent of 25, 35 and 42 per cent, respectively, with the resumption of the full contractual terms on coupons payable in 1937. Interest totalling $407,481.50 was received, representing 25 per cent of one year's interest to October, 1934, and 35 per cent of 6 months interest to April 1, 1935, as approved by the Order in Council.

No payments were received on the amounts of $702.52 and $55,571.82 owing respectively by the Italian and Russian Governments which amounts are included in the Non-Active Assets in the Balance Sheet, Schedule "M," page 12.

LOANS TO HARBOUR COMMISSIONERS

The amounts authorized by Parliament and advanced during the year, and up to March 31, 1935, to the various Boards of Harbour Commissioners, and the balances of such advances outstanding at March 31, 1935, as shown in the Balance Sheet, Schedules "A" and "M," pages 8 and 12, are as follows:—

Harbour Commissioners	Loans			Total authorized to March 31, 1935
	In 1934-35	Total to March 31, 1935	Balance March 31, 1935	
ACTIVE ASSETS (Balance sheet, Schedule "A," page 8)—				
Montreal— (Repayments of $2,000,000 not available for reloan)	$ 97,000 00	$ 60,519,000 00	$ 58,519,000 00	$ 69,250,000 00
New Westminster— (Repayment of $16,625 not available for reloan)	.....	291,162 23	274,537 23	300,000 00
Vancouver	295,659 00	22,920,857 68	22,920,857 68	29,000 000 00
	392,659 00	*83,731,019 91*	*81,714,394 91*	*98,550,000 00*
NON-ACTIVE ASSETS (Balance Sheet, Schedule "M," page 12)—				
Chicoutimi	256,500 00	3,538,600 00	3,538,600 00	3,538,600 00
Halifax	71,733 04	8,839,502 60	8,839,502 60	9,000,000 00
Montreal Jacques Cartier Bridge Guaranteed Interest	434,000 00	2,021,675 00	2,021,675 00	
Quebec (Repayment of $50,000 not available for reloan)	54,162 19	26,311,171 93	26,261,171 93	26,625,000 00
St. John	220,411 82	12,751,514 40	12,751,514 40	15,000,000 00
St. John—Redemption of Matured Guaranteed Debt and Interest	249,094 19	466,439 18	466,439 18	
Three Rivers	5,832 00	2,700,000 00	2,700,000 00	2,700,000 00
	1,291,733 24	*56,628,903 11*	*56,578,903 11*	*56,863,600 00*
Total	1,684,392 24	140,359,923 02	138,293,298 02	155,413,600 00

In addition to the amounts shown above there is an advance of $81,760.97 included in the Balance Sheet, Schedule "M," page 12, for debentures of the Three Rivers Harbour Commission (Old Corporation) less $2,308.41 standing at the credit of a sinking fund set up in respect to these debentures. No action has yet been taken by the Board of Harbour Commissioners to assume responsibility for these debentures.

The amount of $256,500 shown above as loaned to the Chicoutimi Harbour Commission was provided by Vote 311 of Appropriation Act, No. 2, of 1935, as additional to the amount authorized by the Chicoutimi Harbour Loan Act, 1931, and subject to the provisions of the said Act.

Further advances totalling $134,000 were made during the year to the Montreal Harbour Commission to prevent a default in the interest payable in May and November, 1934 on the issue of $19,000,000 Harbour Bridge bonds, the revenue from bridge operations being insufficient to meet the interest in full. The advances were authorized by Vote 234 of Appropriation Act, No. 4, 1934.

Under the guarantee authorized by section 15 of the St. John Harbour Commission Act, 1927, and Vote 344 of Appropriation Act, No. 5, 1934, $32,991.06 was advanced for the redemption of matured debentures, $88,537.84 to enable the Commission to meet interest obligations, and $127,565.29 to provide for the repayment of bank advances.

The Harbour Commissioners of Quebec received $50,000 from the sale of dredging equipment which amount was deposited to the credit of the Receiver General to reduce the Commission's liability to the Government.

The Department of Finance reports that the interest due and unpaid by the several Harbour Commissions amounted to $23,370,683.56 on January 1, 1935, an increase of $4,687,997.56 during the year. Particulars regarding these arrears are set out in the statement of Interest Accrued on Loans and Advances which appears at page 137 of this volume.

ROYAL CANADIAN MINT AND DOMINION ASSAY OFFICE

Royal Canadian Mint.—The balances of advances made to the Royal Canadian Mint are included in the active assets in the Balance Sheet, Schedule "D," page 8. The balances shown therein and in the several metal purchase accounts totalling $3,231,532.75 represent the cost of metals in stock at the Mint for bullion or for coinage purposes. Under the provisions of section 19 of chapter 48, 21-22 George V, I caused an inspection to be made of the stock of metals on hand at the Mint on March 31, 1935, and ascertained at that time that the value of the stocks of metal held for the Gold, Copper and Nickel Purchase Accounts agreed with the amounts shown in the Mint records and in the Dominion Ledger. In the case of Silver the stock as in previous years was not completely checked as a considerable amount was found to be in the form of chlorides which could not be valued until reduced to metallic form. Copies of my report on this inspection were transmitted to the Minister of Finance and to the Master of the Mint.

Statements of the several purchase accounts are shown on pages 151 and 152 of this volume and the details of the operating cost of the Mint which amounted to $179,710.18 will be found in Volume II, Part "F," page 46. Revenue from operations, sales of stock, etc., amounted to $892,162.94 as set out in detail in Volume II, Part "F," page 4.

Dominion Assay Office.—The transactions in the Gold Purchase Account of the Dominion Assay Office, Vancouver, B.C. during the year were subject to the continuous audit by officials of my Office. There was no debit balance in the account on March 31, 1935, as all bullion purchases during the year had been shipped to the Mint prior to that date as is shown in the following statement:—

Stock on hand March 31, 1934	$ 71,554 88	
Net payments for deposits purchased	1,333,243 28	
Charges transferred to Casual Revenue	44,554 77	
Profits transferred to Casual Revenue	1,255 40	
Value of gold shipped to Mint		$ 904,045 25
Premium transferred to Premium, Discount and Exchange Account		542,189 38
Value of silver sold to Mint		4,199 66
Value of silver in transit to Mint on March 31, 1935, debited to Silver Purchase Account in 1935-36		174 04
	1,450,608 33	1,450,608 33

Details of the operating expenses for the year which amounted to $14,016.80 will be found in Volume II, Part "F," page 47.

SEED GRAIN AND RELIEF ADVANCES

The total amount outstanding in this account at April 1, 1934, was $2,979,088.68, collections during the year totalled $8,293.81, while $21,273.69 was written off under authority of an Act respecting such advances (Chap. 51, 1927). After transferring interest collected, the debit balance at March 31, 1935, was $2,952,476.71, which amount is shown under two headings in the Balance Sheet, viz., Schedule "D," page 9, Miscellaneous Current Accounts $2,389,111.39 (Active Assets), and Schedule "M," page 12, Miscellaneous Investments (Non-Active) $563,365.32.

Non-Active Assets

These assets, which are included in the analysis of the Net Debt, as set out in detail in the Balance Sheet, Schedules "E" to "M," pages 9 to 12, comprise expenditures charged to capital, loans to railways and other investments considered to be of an unproductive character. These non-active assets are subject to my remarks in the chapter entitled "Capital Expenditures" which will be found on page xxxi of this Introduction.

I desire again to call attention to the items in the Balance Sheet, Schedule "M," page 12: Bonds, Interest and Notes Adjustment Account, $16,593.52, and Unpaid Coupons, New York Suspense Account, $45,738.50, representing losses incurred through defalcations, etc., which should in accordance with the usual practice be charged to Consolidated Fund after an amount has been appropriated by Parliament for the purpose.

CANADIAN GOVERNMENT MERCHANT MARINE LIMITED

The amount of outstanding advances to the Canadian Government Merchant Marine was $10,402,910.05 at April 1, 1934. Further advances to cover the operating deficit for the year ended December 31, 1934, amounting to $127,265.81 were made under the authority of Vote 282, and a refund of $250,000 on account of a previous year's advance for working capital reduced the balance due to $10,280,175.86 at March 31, 1935, as shown in the Balance Sheet, Schedule "L", page 12.

CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LIMITED

The balance of $4,950,556.70 at April 1, 1934 due by this company was increased under the authority of Vote 283 by further advances of $566,678.61 to cover operating deficits and $43,222.80 for capital expenditures for the year ended December 31, 1934. The debit balance, as shown in the Balance Sheet, Schedule "L", page 12, was $5,560,458.11 at March 31, 1935.

Liabilities

The liabilities shown in the Balance Sheet and amounting to $3,205,956,369.04 are exclusive of contingent liabilities under Government guarantees, interest accrued but not due on Government loans and obligations of the Government incurred in 1934-35 but not paid in that year.

The contingent liabilities, as mentioned in a footnote to the Balance Sheet and as listed in the Balance Sheet, Schedule "V", page 17, include securities in the hands of the public guaranteed as to principal and interest amounting to $771,119,457.14, perpetual debenture stock guaranteed as to interest only amounting to $216,207,141.67, and guarantees to banks under the several Relief Acts of advances to provincial governments and companies amounting to $65,251,199.31. Guarantees of bank advances, incidental to the marketing of wheat, were stated as amounting to $39,274,661 against which grain held and margin moneys were reported as amounting to $36,896,440, leaving a net liability of $2,378,221 at the valuations then made on the basis of current prices for grain.

Under the Bank of Canada Act the deposit with the Bank of Canada of the reserve of every chartered bank is guaranteed in the event of the property and assets of the Bank of Canada being insufficient to pay its debts and, liabilities and if the bank suspends payment of any of its liabilities. The amount of such deposits on March 31, 1935, was $149,028,902.32.

My comments on certain liability items which appear to call for special mention will be found in the sections immediately following.

CASH SUSPENSE ACCOUNT

The credit balance in this account, which is included in the Liabilities in the Balance Sheet, Schedule "P," page 13, was $75,069.69. The principal transactions affecting the account during the year were as follows:—

Bank of Canada Stock—Amounts totalling $11,290.40 were received as payments on subscriptions to the stock of the Bank of Canada. As these were properly payable to the Bank of Canada, they were turned over to the Bank, or in the case of over-subscriptions returned to the subscribers.

Rental of Windsor Branch Railway—Amounts totalling $22,500 which were received from the Canadian Pacific Railway Company, covering the rental of the Windsor Branch Railway, were paid over to the Canadian National Railways.

Quebec Bridge Maintenance—The sum of $6,000 was received from the Province of Quebec, as its contribution towards the cost of maintaining a carriage way on the Quebec Bridge. This amount was paid over to the Canadian National Railways.

West Indies Steamship Service, Loss on Operations—Contributions amounting to $34,066.67 were received from the various governments of the British West Indies, for recouping losses incurred in the maintenance of steamship service under the West Indies trading agreement. As the service was maintained by the Canadian National (West Indies) Steamships, Limited, the amount received was paid over to that Company.

CIVIL SERVICE INSURANCE FUND

The balance at the credit of this fund at the beginning of the fiscal year was $8,468,386.47. Premium income, totalling $454,522.48 and interest at 6 per cent on the fund balance, amounting to $512,909.63 were added during the year, while death claims, amounting to $168,980.25, payments on surrendered policies amounting to $53,127.39, and refunds of overpaid premiums totalling $499.42 were charged to the fund. The balance of $9,213,211.52 at March 31, 1935, is shown in the Balance Sheet, Schedule "N," page 12.

DOMINION NOTES IN CIRCULATION

This account, which stood at $172,617,921.69 at April 1, 1934, was closed out on March 11, 1935, when the Bank of Canada assumed the liability of redeeming all outstanding Dominion Notes. Notes amounting to $185,455,439.44 were in circulation on the date of transfer and the respective statutory authorities for their issue were as follows:—

Dominion Notes Act 24-25 George V, Chapter 34	$ 159,455,439 44
Chapter 4, Statutes of 1915	26,000,000 00
Total	185,455,439 44

The requirements of the Dominion Notes Act in respect to gold held on March 11, 1935, as security for the issue of notes under the authority of that Act, were fully met.

The examination of accounts related to redemption of Dominion and Provincial Notes called for by section 47, subsection (1) (*b*) of the Consolidated Revenue and Audit Act and also the examination of the accounts related to unissued reserves of notes required by subsection (1) (*c*) of the same section were carried out under my direction during the period April 1, 1934 to March 11, 1935. My officers acting jointly with officers of the Finance Department carried out the examination and cancellation of redeemed notes required under section 19, subsection (2) of the Act. The cancellation of all notes redeemed during the period as well as reserve notes held on March 11, 1935, was completed by maceration.

The following statement summarizes the transactions related to the issue and redemption of notes during the period April 1, 1934 to March 11, 1935 and indicates broadly the audit carried out thereon:—

Notes in circulation as shown in Balance Sheet, March 31, 1934	$ 172,617,921 69	
Unissued reserves of notes at March 31, 1934 (verified at previous inspection)	697,547,331 00	
Notes received from engraving company during period (evidenced by certified statements furnished by Canadian Bank Note Company)	20,800,000 00	
Notes destroyed during period (verified by current test audit)		$ 705,509,813 25
Control of notes in circulation transferred to Bank of Canada, March 11, 1935		185,455,439 44
Total	890,965,252 69	890,965,252 69

A summary in greater detail of the transactions covered by my audit of these accounts is published with the Miscellaneous Statements on page 133 of this volume.

FUNDED DEBT

The liability of the Dominion in respect to the Funded Debt as detailed in the Balance Sheet, Schedule "S," page 15, amounted to $3,011,713,862.22 on March 31, 1935, as compared with $2,791,706,560.04 on March 31, 1934, an increase of $220,007,302.18 which is explained as follows:—

New Bond and Treasury Bill Issues and Temporary Borrowings—			
Payable in Canada	$ 534,261,367 08		
Payable in London	48,666,666 67		
Payable in New York	52,737,986 67		
			$ 635,666,020 42
Deduct—			
Redemptions during year (see page 136)	430,532,845 58		
Less—			
Miscellaneous items not in Funded Debt	$ 381 00		
Net decrease in Sinking Funds	14,873,746 34		
		14,874,127 34	
			415,658,718 24
Net Increase in Funded Debt			220,007,302 18

The examination of the accounts related to the issue and redemption of loans required under section 46, subsection (2) (*d*) of the Consolidated Revenue and Audit Act, 1931, and the examinations, specified in section 47, subsections (1) (*b*) and (1) (*c*) of accounts in respect to redeemed and cancelled securities as well as unissued reserves, have been carried out. The liability of the Dominion

in respect to these loans has been verified and the unissued reserves of current issues held by the Bank of Canada at Ottawa and at their Agencies in the Western and Maritime Provinces have been checked by officials of this Office. Certified statements were obtained from officials of the Bank of Canada covering unissued securities held at Montreal and Toronto.

As directed by section 19, subsection (2) of the Consolidated Revenue and Audit Act, 1931, all redeemed securities and unissued reserves of matured issues have been examined under joint control of my officers and officials of the Department of Finance and under authority of Order in Council, dated August 18, 1931, the destruction, by maceration, of securities no longer required for audit or record purposes, has been carried out under joint control of both offices.

The securities and their relative accounts referred to in the preceding paragraphs are summarized on statements shown on pages 134 to 136 and 138 and 139 of this volume.

The following is a reconciliation of the amount of securities outstanding on March 31, 1935, as detailed on the Statement of Redeemed and Converted Securities (pages 134 to 136) with the total Funded Debt as shown in the Balance Sheet, Schedule "S," page 15:—

Total matured and unmatured securities outstanding March 31, 1935 (see page 136)		$ 3,066,481,372 00
Deduct—		
Miscellaneous items which appear in other schedules to the Balance Sheet (see page 136)	$ 234,821 69	
Sinking Funds deducted from Funded Debt as shown in Schedule "S"	54,532,688 09	
		54,767,509 78
Total Funded Debt as shown in the Balance Sheet, Schedule "S," page 15		3,011,713,862 22

GOVERNMENT ANNUITIES FUND

A financial statement of this fund published on page 161 of this volume shows a credit balance in this account of $46,906,192.27 at March 31, 1935 (Balance Sheet, Schedule "N," page 12), and liabilities of $47,178,019 as computed by the Department of Labour, or $271,826.73 in excess of the assets as compared with a corresponding amount of $146,057.46 in the previous year.

OUTSTANDING LETTER OF CREDIT CHEQUES

This account, which is included in the liabilities in the Balance Sheet, Schedule "P," page 13 showed a balance of $116,299.46 at the close of the year, being the full liability at that time for all outstanding letter of credit cheques issued during the period April 1, 1924, to March 31, 1932.

The liability for unpaid letter of credit cheques issued prior to April 1, 1924, which according to the records maintained in this Office exceeds $450,000, is not shown in the liabilities of the Balance Sheet, but provision for such cheques presented for payment during the year was made by transferring $10,981.40 from Consolidated Fund to this account.

RETIREMENT FUND

The balance at the credit of this Fund at March 31, 1935, as shown in the Balance Sheet, Schedule "N," page 12, was $7,965,531.90 being $419,197.21 greater than at the close of the preceding fiscal year, the increase resulting from the following transactions affecting the fund:—

Abatements from salaries of contributors	$	349,263 48
Interest at 4 per cent added semi-annually to individual balances		305,119 38
		654,382 86
Less—Payments		235,185 65
Increase		419,197 21

RETURNED SOLDIERS' INSURANCE FUND

The balance at the credit of this account at March 31, 1934, was $12,313,278.74 compared with actuarial liabilities of $11,543,398.09 at that date as reported by the Superintendent of Insurance or $769,880.65 less than the amount appearing at the credit of the account. The balance at March 31, 1935, as shown in the Balance Sheet, Schedule "N," page 12, was $13,487,884.33, an increase of $1,174,605.59 for the year, which resulted from the following transactions:—

Premium Income	$		1,489,966 22
Death Benefits Recovered			2,177 27
Interest at 4 per cent allowed on Fund			501,806 15
			1,993,949 64
Less—			
Annuities paid	$	237,405 35	
Death benefits paid		202,971 00	
Disability claims paid		10,146 39	
Payments on surrendered policies		322,724 34	
Premiums refunded under Section 10 of Act		46,096 97	
			819,344 05
Increase			1,174,605 59

SUPERANNUATION FUNDS

Fund No. 2—The balance at the credit of this Fund at March 31, 1935, as shown in the Balance Sheet, Schedule "N," page 12, was $1,937,823.77, being $43,640.87 less than at the beginning of the fiscal year, this decrease representing the amount of superannuation allowances paid during the fiscal year.

Fund No. 5—The balance at the credit of this Fund at March 31, 1935 as shown in the Balance Sheet, Schedule "N," page 12, was $46,654,105.08, being $2,505,538.48 more than at the beginning of the fiscal year, this increase resulting from the following transactions:—

Contributions, less refunds	$	2,140,409 38
Transfer from Consolidated Fund of an amount equal to the current contributions for the fiscal year 1933-34 (O.C. 16th June, 1927, Section 16)		1,947,495 48
Interest at 4 per cent to March 31, 1935		1,745,197 23
		5,833,102 09
Less—Superannuation allowances paid in 1934-35		3,327,563 61
Increase		2,505,538 48

TRUST FUNDS

The following is a statement of the balances of the various funds on March 31, 1934, the transactions during the year and the balances on March 31, 1935, at the credit of those accounts which are classified as trust accounts and are shown in the Balance Sheet, Schedule "O," page 12.

Account Title	Credit Balance March 31, 1934	Transactions during the Year 1934-35		Credit Balance March 31, 1935
		Debits	Credits	
Burrard Dry Dock Pontoons	$ 24,401 37	.....	$ 3,137 25	$ 27,538 62
Canadian National Railways—				
Equipment Issue, 1923, Redemption Account	32,000 00	$ 1,503,500 00	1,500,000 00	28,500 00
Guaranteed Bond Issues (Outstanding Interest)	69,112 50	2,147,025 00	2,139,712 50	61,800 00
Employees Provident Fund	.....	1,494,229 20	1,495,420 91	1,191 71
Canadian Radio Commission Trust Fund	7,983 16	254,031 23	246,892 86	844 79
Common School Funds	2,675,672 54	.....	.....	2,675,672 54
Contractors' Securities	118,747 22	533,298 46	1,428,405 57	1,013,854 33
Empress of Ireland Relief Fund	790 35	3,878 56	4,084 42	996 21
Forest Products Laboratories Research	816 26	9,795 00	15,483 72	6,504 98
Immigration Guarantee and Special Fund	188,466 81	68,860 14	74,863 38	194,470 05
Indian Trust Funds	13,602,564 74	1,029,182 33	1,237,266 27	13,810.648 68
Military Estates Fund No. 1	107,827 23	6,164 53	10,440 16	112,102 86
Military Estates Fund No. 2	7,543 71	2,785 27	406 51	5,164 95
National Research Council Trust Fund No. 1	43,060 48	119,978 01	109,657 37	32,739 84
Pensions and National Health—				
War Service Gratutity	151,787 40	3,520 29	91 36	148,358 47
Pensions, etc	666,125 55	630,866 29	681,544 94	716,804 20
Pilots' Pension Funds—				
British Columbia Pilots	56,653 08	23,286 89	38,424 00	71,790 19
Decayed Pilots	145,151 11	59,570 04	70,170 70	155,751 77
Halifax Pilots	112,174 28	108,512 79	114,619 95	118,281 44
St. John Pilots	51,865 91	9,095 53	12,752 80	55,523 18
Sydney Pilots	63,723 96	8,167 53	12,426 01	67,982 44
R.C.M.P. Provincial Pensions Trust Fund	.....	788 08	191,637 37	190,849 29
Royal Military College Cadets' Fund	28,845 86	54,485 91	55,728 61	30,088 56
Strathcona Trust Account	500,000 00	.....	.....	500,000 00
Total	18,655,313 52	8,071,021 08	9,443,166 66	20,027,459 10
Deduct—				
Investment of Pilots Pension Funds as shown below	384,193 33	.....	56,106 67	440,300 00
Balance Sheet, Schedule "O," page 12	18,271,120 19	8,071,021 08	9,387,059 99	19,587,159 10

Pilots' Pension Funds—A summarized statement of the various Pilots' Pension Funds accounts appears on pages 162 and 163 of this volume. Dominion and Provincial bonds, the amounts of which are given below were held for these funds by the Bank of Canada in safekeeping for the Department of Finance at the close of the year and were verified by me:—

Pension Fund	March 31, 1935	March 31, 1934	Increase
British Columbia Pilots	$ 59,000 00	$ 39,000 00	$ 20,000 00
Decayed Pilots	152,000 00	135,000 00	17,000 00
Halifax Pilots	115,500 00	103,893 33	11,606 67
St. John Pilots	51,000 00	48,000 00	3,000 00
Sydney Pilots	62,800 00	58,300 00	4,500 00
Total	440,300 00	384,193 33	56,106 67

Immigration Guarantee and Special Fund—The credit balance of this account on March 31, 1935 was $194,470.05, as shown in the Balance Sheet, Schedule "O," page 13, as against $188,466,81 on March 31, 1934. The following is a summarized statement of the account for the year:—

Balance at credit, April 1, 1934		$ 188,466 81
Add—Amounts received from depositors, etc.		74,863 38
		263,330 19
Deduct—		
Amounts returned to depositors or expended on their behalf	$ 62,459 04	
Amount transferred to Receiver General for forfeited deposits, refunds of expenditures, etc.	5,629 22	
Paid to the British Government in respect of sale of Hebredian cottages	105 00	
Distributed from collections for differences in fares, etc. under the Empire Settlement Scheme	666 88	68,860 14
Balance at credit, March 31, 1935		194,470 05

Indian Trust Fund Accounts—A statement of the revenue and expenditure of the Indian Trust Fund Accounts appears on page 154 of this volume and a tabular statement of the revenue and expenditure of the various Indian Bands is published in Volume II, Part "I," pages 39 to 50.

Intercolonial and Prince Edward Island Railway Employees' Provident Fund—The receipts credited to this fund during the year were $1,495,420.91 being the statutory contribution by the Government, the Railway employees, the special contribution by the Canadian National Railways and $301.23, transferred from the fiscal year 1933-34. The expenditure was $1,494,229.20 leaving a credit balance of $1,191.71 in this Fund at March 31, 1935 as shown in the Balance Sheet, Schedule "O," page 12.

SUNDRY DEPARTMENTAL ACCOUNTS

The following remarks are made respecting certain accounts kept by the departments which are not included in the Dominion Balance Sheet published in the Public Accounts. As many of these accounts are not submitted to this Office for audit in the usual manner, an examination is now regularly made of them in the various departments concerned as far as circumstances permit. My comments on the results of these examinations were communicated to the several departments and where existing methods were found to be unsatisfactory recommendations were made respecting better methods of accounting control.

Arrears Due

Comparative statements of General Arrears, Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc., and a statement of certain amounts outstanding on account of Indian Trust Funds, which are published on pages 187, 137 and 155 respectively of this volume were compiled from returns received in this Office from the various departments. These items due the Crown as at March 31, 1935, are not included in the Balance Sheet of the Dominion.

As in previous years, no statements of unpaid sales taxes, business profits taxes, or income taxes were received from the Department of National Revenue, and consequently none of these arrears are reported herein. The question of furnishing me with a statement of arrears of income taxes is still under consideration.

General Arrears.—In the comparative statement presented this year the total amount of general arrears at the close of 1933-34 is given as $5,792,052.24, whereas last year the amount reported was $5,782,661.52. The net increase of $9,390.72 arises from a number of comparatively small adjustments in the amounts previously reported.

The total amount of General Arrears, as at the close of the fiscal year, was $6,053,618.38. a net increase of $261,566.14 from the adjusted amount of $5,792,052.24 on March 31, 1934. Compared with the preceding year the principal variations are: Increases—Canadian Radio Broadcasting Commission, $20,623.61; Seed Grain Advances, Interest, $121,642.68; Railways and Canals, $122,745.15; and Secretary of State, $20,068.12; Decreases—Pensions and National Health, Pensions Division, $12,383.18; and Public Works (Miscellaneous) $22,646.44.

Uncollectible accounts included in the statement of General Arrears amount to $1,644,086.93 as compared with $1,488,160.53 in 1933-34 as shown in the following comparative statement:—

Department	March 31, 1935	March 31, 1934	Increase or *Decrease
Agriculture	$ 30,076 69	$ 29,331 08	$ 745 61
Canadian Radio Broadcasting Commission	238 99	.....	238 99
External Affairs	67 00	67 00	.....
Fisheries	754 40	754 40	.....
Immigration and Colonization	885 90	583 02	302 88
Indian Affairs	19,950 47	19,950 47	.....
Insurance	313 98	313 98	.....
Interior	10,842 79	.....	10,842 79
Justice	1,081 30	1,072 80	8 50
Labour	4,924 18	4,924 18	.....
Marine	5,188 72	2,253 94	2,934 78
Mines	91,919 04	91,921 09	*2 05
National Defence	750,415 73	750,734 16	*318 43
National Revenue	72,701 10	55,512 11	17,188 99
Pensions and National Health	213,691 07	149,986 76	63,704 31
Post Office	27,161 61	27,161 61	.....
Public Printing and Stationery	4,052 75	4,029 09	23 66
Public Works	156,109 53	117,793 95	38,315 58
Railways and Canals	133,101 98	131,499 65	1,602 33
Secretary of State	69,873 71	49,862 34	20,011 37
Soldier Settlement of Canada	10,361 67	10,217 77	143 90
Trade and Commerce	40,374 32	40,191 13	183 19
Total	1,644,086 93	1,488,160 53	155,926 40

In the comparative statement presented last year the total uncollectible accounts as at March 31, 1934, was given as $1,491,296.63. This amount is now reduced to $1,488,160.53 by an adjustment of $3,136.10 in the accounts of the Royal Canadian Mounted Police. The net increase of $155,926.40, as detailed in the above statement, arises principally from the inclusion in the statement this year of certain accounts which had formerly been reported as being collectible.

I again wish to point out that although statements of accounts reported by certain departments to be uncollectible were submitted by me to the Treasury Board in May, 1930, for the purpose of obtaining the requisite authority to write them off, the matter has not yet been dealt with. The Department of Justice on June 4, 1930, expressed the opinion that Parliament alone has, authority to write off debts due the Crown. In this connection it is interesting to note that in England it would appear that the Treasury sanctions the abandonment of claims, delegating to general officers, within certain specified limits, the power to write off small items. In regard to important cases, however, which involve any important principle or a substantial amount of money, a statement of the facts is presented for the information of, and when necessary, for ratification by Parliament.

It would therefore seem desirable that action be taken by the Treasury Board to deal with this matter at an early date as the majority of these accounts are of long standing and in some cases date back to 1855.

The claim of the Secretary of State against the Clerk of the Peace for York County, Ontario, referred to in previous reports, now amounts to $26,446.25. The increase of $7,835 over last year represents the net amount of fees collected in 1934-35.

Although the provisions of the "Act respecting debts due the Crown" have been more fully observed during the year, more particularly by the Department of National Revenue in the collection of Income Taxes, I am of the opinion that an increased saving of public moneys might be effected if full advantage were taken of this statute by the various departments.

Interest Accrued on Loans and Advances to Railways, etc.—The net amount reported by the Department of Finance under this heading as having accrued during 1934 was $41,761,035.34 an increase of $5,991,353.78 over 1933.

Indian Trust Funds.—A statement of principal unmatured and principal and interest in arrears on Indian Land sales, amounting to $1,674,923.68, is published on page 155 of this volume. As a result of my recommendations made in 1932-33, the land sales accounts have been checked and transferred to new ledgers by the department. These accounts, previously listed under Agencies and Head Office now appear under Indian Reserves.

In addition to the above the following amounts were reported by the department, making a grand total accruing to the Indian Trust Funds of $1,876,521.31:—

——	Principal Unmatured	Principal and Interest in Arrears	Total
Timber sales and rentals		$ 13,150 34	$ 13,150 34
Loans from Band Funds	$ 80,647 18	80,800 11	161,447 29
Land sales and Compensation for Improvements		27,000 00	27,000 00
Total	80,647 18	120,950 45	201,597 63

Immigration Agents' Trust Accounts

The balances of the Department of Immigration and Colonization Trust Accounts maintained at various points outside of Ottawa represent deposits made for short periods under various sections of the Immigration and Chinese Immigration Acts (Chapters 93 and 95 R.S.C. 1927), and sundry small items held in suspense by Immigration agents pending disposal. The following is a summary of these accounts:—

Balances at credit of the accounts at March 31, 1934	$	18,196 07
Add—Receipts less refunds during 1934-35		81,389 20
		99,585 27
Less—Amounts transferred to the Department at Ottawa during 1934-35		53,180 19
Balances at credit, March 31, 1935		46,405 08

Indian Affairs Special Account—Prairie Provinces Indian Fund

As no repayments on account of outstanding loans to Indian Agencies were made during the year, the amount standing at the credit of this account at March 31, 1935, is still $341.34 as shown in Schedule "P" to the Balance Sheet, page 13. The outstanding loans, most of which are considered by the department to be uncollectible, remain unchanged at $57,517.69.

National Battlefields Commission

Pursuant to the provisions of Chapter 57, 7-8 Edward VII, section 14, the accounts, receipts and expenditures of the National Battlefields Commission for the year ended March 31, 1935, have been examined by me.

The balance in the hands of the Commission on April 1, 1934, was $24,255.29. Receipts during the year amounted to $72,360.22 and disbursements to $72,651.41 leaving a balance on hand at March 31, 1935, of $23,964.10.

Details of the receipts and disbursements for the year will be found on pages 149 and 150 of this volume.

Natural Resources Transferred to the Western Provinces

Dominion Lands.—Refunds amounting to $5,693.22 were made under authority of the Refunds (Natural Resources) Act by the Department of the Interior of moneys deposited prior to the transfer of the Natural Resources to the Provinces.

Disposal of Forest Reserve Equipment.—The sum of $9,085.06 was received from the Province of Manitoba and $32,441.91 from the Province of Alberta for equipment transferred to these Provinces. The amount of $16,376.67 shown in my last report as due by the Province of Saskatchewan is still outstanding. This amount is not reported in the statement of "Arrears Due" submitted to me by the department as no definite date has as yet been decided upon for payment.

Post Office Department—Guarantee Fund

The balance at the credit of this fund on April 1, 1934, was $301,101.97, interest credited during 1934-35 amounted to $12,657.23 and net withdrawals were $7,371.34, leaving a balance of $306,387.86 at March 31, 1935. Of this amount $275,290.72 is invested in Dominion of Canada Bonds of a par value of $294,000 which are held by the department and were verified by me. The balance of $31,097.14 as shown in the departmental statement is deposited in the Post Office Savings Bank.

SPECIAL AUDITS

Due to the lack of sufficient staff which still prevails in my Office I have to report that it has not been possible to make as many special investigations in departmental offices as I considered necessary, particularly in respect to revenue and stores accounts. However, in addition to the current audit made in this Office of the revenue and expenditure for the year, the following statutory and other audits and investigations, including unemployment relief, were carried out under my supervision in various departments:—

Agriculture.—Central Experimental Farm, Ottawa—Examination of Revenue Receipts; Research Institute, Hull, Que.—Examination of Accounts.

Finance.—Inspection and verification of notes and securities held at Ottawa and of specie, notes and securities at Assistant Receivers' General Offices in Winnipeg, Regina, Calgary, Vancouver, Saint John, Charlottetown and Halifax. Royal Canadian Mint—Inspection and verification of stocks of bullion and coin. Canadian Patriotic Fund—Audit.

Immigration and Colonization.—Empire Settlement Scheme, Assisted Passage Loan Accounts—Audit; Three Thousand Family Settlement Scheme—Audit; New Brunswick Settlement Scheme—Audit.

Indian Affairs.—Indian Agencies and Schools at Port Arthur, Fort Francis, Kenora, St. Regis and Caughnawaga—Examination of accounts.

Interior.—Yukon Territorial Government Accounts, including the Liquor accounts—Examination; Stores and Equipment at Ottawa—General survey and examination of accounts.

Labour.—Unemployment Relief—Investigations in the Provinces of Quebec, Ontario, Manitoba, Saskatchewan and Alberta; Government Annuities Fund—Examination of accounts.

Marine.—Radio Receiving Licences, Wharfage Dues and Departmental Leases and Licences—Examination of Revenue; Canadian Radio Broadcasting Commission—Examination of Revenue.

National Revenue.—Excise, Customs Duty and Law Stamps—Inspection of accounts and audit of Revenue.

Pensions and National Health.—New Zealand War Pensions in Canada—Audit.

Post Office.—Stores and Equipment at Ottawa—General survey and, examination of accounts.

Public Printing and Stationery.—Test examination of postage accounts; General inspection of stores and accounts.

Trade and Commerce.—Offices of the Weights and Measures Inspection Service at Ottawa, Toronto and Hamilton—Verification of stamps; Stores and Equipment at Ottawa—General survey and examination of accounts.

Departments Generally.—Verification of Cash on hand and examination of Revenue Accounts and Arrears Due.

My reports or comments on these audits were communicated to the departments concerned and they are briefly commented upon hereunder or in other sections of this report.

Department of Finance

Canadian Patriotic Fund

As directed by the Canadian Patriotic Fund Act, 1914 (5 Geo. V, Chap. 8, Sec. 10) an audit was made of the accounts of this Fund for the fiscal year 1934-35.

The balance at the credit of the fund on March 31, 1934, was $240,472.98. Ordinary receipts during the year totalling $24,867.07 consisted of net premium on sale of Government bonds and municipal debentures $11,014.75, interest

$10,485.42, refunds of previous years' expenditure on account of retroactive pensions etc., $3,244.72, and contributions of $122.18. Disbursements totalling $256,802.96, consisted of relief $248,456.10 and management expenses, etc., $8,346.86. The balance at the credit of the fund on March 31, 1935 was $8,537.09 made up of $5,013.24 invested in various securities and cash on deposit in two bank accounts $3,523.85.

Department of National Revenue

Excise, Customs Duty, and Law Stamps

An examination was made of the method of control exercised over the Excise, Customs Duty, and Law Stamps and also of the manner in which revenue from the sale of these stamps was recorded, and in both of these respects the procedure followed by the Department was found to be satisfactory. In the course of the examination a test count was made of the stamps on hand.

A large number of stamps of denominations which were unlikely ever to be required, were destroyed in the joint presence of officers of the Canadian Bank Note Company, Limited, the Department of National Revenue and of this Office.

Department of Secretary of State

Reparation Payments

There were no payments from this account during the year. The balance in the hands of the Custodian at March 31, 1934, $5,115.58 (*see* Vol. I, page li, 1933-34) was increased to $5,146.27 by the crediting of bank interest of $30.69. The unpaid awards at March 31, 1935 were $3,057.64.

ADMINISTRATION OF THE CIVIL SERVICE ACT AND CIVIL SERVICE SUPERANNUATION ACT

Employment of Officials without proper authority.—Post Office Department—In the Treasury Board Correspondence, page 183 of my report for 1933-34 I called attention to the fact that two persons had been employed as Postmasters without proper authority. At the end of the year one was replaced by an officer assigned in accordance with the requirements of the Civil Service Act, but in the other case no steps have apparently been taken by the Department to comply with the statutory requirement.

Gratuities in Lieu of Retiring Leave.—The following different methods are followed in respect of the payment of retiring leave and superannuation allowances to officials on retirement:—

(1) Employees are retired with immediate gratuities equivalent to the salary for the retiring leave period and the superannuation allowance is paid from the date they cease active duty. This is the method prescribed under section 3 (5) of the National Revenue Act for employees of that Department. Section 47 of the Civil Service Act, as amended in 1932, provides for the passing of regulations for a similar method in the case of all Civil Service employees. While no regulations have been passed, that method has been followed in a few cases in other departments.

(2) The majority of employees in the Civil Service are paid their retiring leave on a monthly basis and the superannuation allowance is paid only from the date of the expiration of such leave.

(3) Under Special Orders in Council some gratuities are paid equivalent to the salary for the retiring leave period less the superannuation allowance.

(4) In one recent case the gratuity paid was equal to the full salary for six months' retiring leave with no deduction of the five per cent authorized under the Salary Deduction Act. The superannuation allowance was paid from the date he ceased active employment, including the period represented by retiring leave.

In classes 1 and 4 salary and superannuation allowance were in effect both paid in full for the period represented by retiring leave while in 2 and 3 salary only was paid in respect of that period. Under 1, 3 and 4 superannuation allowances were pa d for periods prior to the termination of those for which salary is paid. Attention is called to the lack of uniformity in dealing with this class of payments.

Authority required for changes in Departmental Organizations.—Under section 9 (3) of the Civil Service Act it is provided that if a change in the organization of any department is required the Commission shall prepare a report upon such proposed change and shall submit the same for the approval of the Governor in Council and "no change shall be made in the organization of any department until it has been so reported upon by the Commission." As indicated in the correspondence as published on page 240 of this volume, objection was taken to the appointment of an officer as there was no such vacant position in the organization and the Commission had not recommended the creation of the position. The Commission refused to recommend such change but the Justice Department ruled that their approval was not required, only their report. A new position was then created notwithstanding the adverse report. Under this ruling and the precedent thereby established it is competent for the Governor in Council regardless of the adverse report of the body charged with the administration of the Civil Service Act, to create one or more permanent positions in a department. This in my opinion is inconsistent with the purpose and intent of the Civil Service Act, the result being in effect that the provision calling for a report by the Commission has no meaning or value.

Appointments made under the Unemployment Relief Act.—A temporary assignment was made to the Finance Department under the authority of the Relief Act of an officer to assist in the Organization and administration of the Farmers' Creditors' Arrangement Act (*see* Précis of Correspondence, page 278). Another officer was appointed permanently under the Relief Act of 1934 to the Department of Railways and Canals as Director of the Canadian Travel Bureau. Although the Relief Act of 1934 expired on March 31, 1935, the latter officer was treated as a permanent employee and was accepted as a contributor to the Superannuation Fund. Neither of these appointments was made in accordance with the provisions of the Civil Service Act which is supposed to apply to all positions in the Civil Service at Ottawa except those specially exempted.

Payments for clerical assistance not authorized under Civil Service Act.—Clerks and Stenographers were employed in the offices of Official Receivers and Registrars of Board of Review under the Farmers' Creditors' Arrangement Act. The Justice Department ruled that the Order in Council authorizing the reimbursement of the Receivers and Registrars was sufficient authority for their employment in view of the specific contractual relationship existing between them and the Crown. The employment of the Clerks and Stenographers was not authorized under the Civil Service Act.

OPERATION OF THE CONSOLIDATED REVENUE AND AUDIT ACT

Over-rulings of the Auditor General.—In accordance with the provisions of section 50 (2) (*f*) of the Consolidated Revenue and Audit Act the over-rulings of my decisions by the Treasury Board are reported to the House of Commons. In order that the import of these over-rulings may be more readily available, the major portion of the relative correspondence has been published in this volume, pages 209 to 219. In one case I objected under section 35 of the Act to certain payments being charged to a vote other than that provided by Parliament for the purpose. The Department of Justice expressed the opinion that the payments proposed were not properly chargeable to that vote. Notwithstanding my objection and the opinion of the Justice Department the payments were authorized to be made therefrom. An overdraft would have resulted had they been charged to the regular vote. This I considered to be in contravention of the intent of section 27 (1) which directs that no issues shall be made in excess of any appropriation authorized by Parliament. In making this departure from long established procedure, even for the limited period of the term of the Staff Control Regulations and as claimed "in the interest of economy and facility of administration" a precedent has been created which may be cited as justification for the using of surplus moneys in certain votes to pay excess expenditures in others.

This is the second instance under the Consolidated Revenue and Audit Act, as amended in 1931, in which the Auditor General has been over-ruled notwithstanding the supporting opinion of the Deputy Minister of Justice that there was no parliamentary authority for the payment. The previous case was covered in the correspondence published on pages 189 to 195 of Volume I of my report for 1932-33. The previous Act, section 42, provided that "no cheque for public money shall issue except upon the certificate of the Auditor General that there is parliamentary authority" but if he declined to so certify he could be over-ruled by Treasury Board and directed to make payment if the Deputy Minister of Justice gave a written opinion that there was parliamentary authority. Parliamentary control has therefore been lessened under the amendment of 1931 as exemplified in these two cases in that payments have been made notwithstanding my objection and the opinion of the Justice Department that there was no parliamentary authority therefor. The effect of this over-ruling raises the question as to whether the powers of appropriation exercised by the Treasury Board are not the sole prerogative of Parliament.

In the case of another over-ruling I objected to the payments of grants to Cold Storage Companies on the ground that there was no parliamentary authority, the payments not having been authorized under the provisions of the Act governing such subsidies. Without obtaining an opinion from the Justice Department that there was parliamentary authority my objections were over-ruled and the payments were made. In this case also moneys were issued from the Consolidated Revenue Fund that could not have been paid under the former Audit Act before submission to the Justice Department. Objections were again made in the current year to proposed grants of a similar nature for three other warehouses and I requested the Department to withhold payment until Treasury Board had dealt with my objections. These objections were submitted to the Deputy Minister of Justice and in his reply to Treasury Board he upheld my contention that any such grant or subsidy should be either in accordance with the Act or be specifically provided for by an item in the Estimates. From the letter of the Treasury Board it is inferred that my objections to these payments as proposed have been sustained.

AUDIT OFFICE ADMINISTRATION

Office Staff.—The number of employees on the staff of this Office in March, 1935, was 216 as compared with 212 in March, 1934. Of these 113 were men, an increase of three over March, 1934. Of the five separations from the permanent staff three were retired under the Superannuation Act. In regard to absences, the sick and special leave with pay decreased from 3·49 per cent of the total number of working days in 1933-34 to 2·29 per cent in 1934-35. There has been a decrease in this leave in each of the last four years. The comparatively large decrease in the past year was due in part to the amendments to the leave regulations.

With the expected restoration to my organization of most of the positions that were abolished in the past three years and the filling of them on a permanent basis, it is hoped that a more extended examination of the revenue accounts and activities of the various departments will result.

Annual Report.—Under the Consolidated Revenue and Audit Act, provision was made for the appointment of an officer (the Auditor General) "for the more complete examination of the accounts of Canada and the reporting thereon to the House of Commons." He is also called upon to report annually to the House of Commons the result of his examination and audit of the accounts in such a manner as will exhibit the true state of each account and in section 50 (2) specific information is called for in respect of these accounts. Not only has this information been given each year but additional information supplied regarding the actual expenditure and sources of revenue in each department. From time to time the amount of this supplementary information was reduced, fewer details of expenditure, particularly, being given. For example, since 1923, my report has been reduced in size from 3,372 pages in 1923 to 1,157 in 1934, with a corresponding reduction in the total cost of printing from $21,932 to $7,980. No objection so far as I am aware has ever been made by the House to the elimination of these details. I am anxious to supply all the information desired concerning the public accounts, nevertheless, I feel that, without impairing the value of my report for its intended purpose, the cost thereof should be reduced to the lowest possible minimum. If the public accounts were subject to review by a Committee of the House, as in England, the publication of the details, to such an extent as in the past, might not be necessary, as any additional information requested by the Committee could readily be furnished by me. I purpose giving further consideration to this matter during the coming year.

Dominion Elections and Franchise Accounts.—During the year Election and Franchise Accounts as follows were taxed by my office, details of which are shown in Volume II, Part "N"—Dominion Elections Act, $91,622.37, page 30; Dominion Franchise Act, $1,209,775.20, page 63.

GENERAL

The examination and audit of relief expenditures is a duty imposed upon me under the Relief Acts. In this connection I would call attention to the fact that my application for an increase of staff to properly perform that work was not granted by the Treasury Board, which has deprived me of the means of accomplishing important and useful work in the interests of the Treasury and of Parliament.

Attention is also called to the observations made by me, under the chapter "Operation of the Consolidated Revenue and Audit Act" in my reports for 1933 and 1934, regarding what I consider to be the duties of the Auditor General.

In my 1932 report, I submitted " that an early and earnest consideration could with profit be given to the question of promulgating new regulations more in accord with present day requirements " regarding the receipt, entry and accounting of public moneys. The regulations date back to the year 1880.

The appointment of the Committee by the Treasury Board to inquire into the use of motor vehicles will doubtless be an important factor in accomplishing a better control over the purchase and maintenance of this equipment.

Serious consideration should be given to the question of better safeguarding of stores and equipment by a closer administrative control thereof by all departments. This matter was very fully dealt with on page xxxii of my report for 1933 and in previous sections of this report. I also recommended the recording and control of all real properties administered by departments.

I would again call attention to the desirability of action by the Treasury Board in the matter of writing off uncollectible accounts, as referred to also in previous reports, and I reiterate the remarks made in the chapters on "Capital Expenditure" and "Non-Active Assets" of my reports of 1925, 1926, 1927, 1930, 1933 and 1934, in which I advised the revision of the valuation placed upon certain capital assets in the Balance Sheet.

On page xxix of this report, reference is again made to the unsatisfactory conditions encountered in the administration of the Old Age Pensions Act and the various remedial suggestions contained in my inspection report to the Department of Finance.

As my audit is made on behalf of the House of Commons, I desire to again emphasize the fact that it would be of great assistance to this Office in the fulfilment of its duties and of benefit to the whole service if the House were to indicate its wishes by giving directions concerning the various matters brought to its attention in my annual reports.

I hereby express my appreciation of the valuable services rendered by my staff during the year, particularly in view of the increased burden placed upon it by new legislation.

GEORGES GONTHIER,

Auditor General.

OTTAWA, December 30, 1935.

RAPPORT ANNUEL DE L'AUDITEUR GÉNÉRAL

INTRODUCTION

Conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, j'ai l'honneur de présenter à la Chambre des communes mon rapport sur la vérification des comptes du Canada pour l'année financière terminée le 31 mars 1935.

FONDS DU REVENU CONSOLIDÉ

L'état suivant des opérations de l'année fait voir un excédent des dépenses sur les revenus de l'ordre de $107,386,776.02, débités au Fonds consolidé et portant à $1,042,806,052.02, la balance de compte qui, au 31 mars précédent, était de $935,419,276 (voir Comptes publics, Bilan du Dominion, page 2).

REVENU		
REVENU ORDINAIRE	$358,474,760 30	
REVENU SPÉCIAL	3,397,319 51	
	(Page 121)	$ 361,872,079 81
DÉPENSES		
DÉPENSES EN VERTU DE CRÉDITS (votés et statutaires)	(Page 5)	469,258,855 83
EXCÉDENT DES DÉPENSES SUR LES REVENUS		107,386,776 02

Revenus.—Le revenu de l'année fut de l'ordre de $361,872,079.81, soit une augmentation de $37,392,244.92, ou 11·52% sur celui de 1934, qui avait été de $324,479,834.89.

Les revenus ordinaires ne comprennent pas les montants suivants déboursés par certains ministères et déduits de leurs revenus bruts, tel qu'indiqué dans l'état général des revenus ordinaires paraissant aux pages 124 et 125 de ce volume.

Ministère des Finances—	
Primes payées aux différentes compagnies minières pour l'or livré à la Monnaie Royale du Canada et à l'Essayerie du Dominion; pertes dues à des opérations de change, etc. (Voir volume II, page "F" 4)	$ 42,375,660 61
Ministère du Revenu National—	
Encaissements crédités comme revenus, mais appliqués dans la suite à des remboursements de droits, de taxes d'accise, de drawbacks, etc. (voir volume II, page "R" 8)	11,690,112 24
Ministère des Postes—	
Revenus non déposés au crédit du Receveur Général et appliqués au paiement des traitements de certains maîtres de poste, etc. conformément aux termes de la Loi des Postes (voir volume II, page "S" 3)	6,328,916 58
Autres ministères—	
Remboursements divers	141,434 74
Total	60,536,124 17

Les $80,408.89 de recouvrements sur les dépenses en capital des années précédentes, crédités aux comptes de capital, et les $677,425.84 recouvrés sur les avances faites en vertu de crédits ou de lois spéciales, crédités à divers comptes, n'ont pas été inclus dans le total des revenus paraissant à la page précédente. Le développement de ces recouvrements paraît dans ce volume, page 122.

Dépenses.—Les crédits votés pour l'année financière terminée le 31 mars 1935, et les dépenses faites à même ces crédits sont:

CRÉDITS—		
Lois de finances Nos 1, 3, 4 et 5, 1934 et Nos. 2 et 6, 1935, y compris les mandats du Gouverneur Général, 1934-35		$ 241,931,666 31
Déduire—Balances inemployées de crédits		39,126,880 05
DÉPENSES EN VERTU DE CRÉDITS		202,804,786 26
DÉPENSES EN VERTU DE LOIS SPÉCIALES		276,508,495 77
Total		$ 479,313,282 03
Moins—		
Débits au Compte Capital	$ 7,107,416 50	
Prêts et avances débités aux Comptes spéciaux	2,947,009 70	
		10,054,426 20
TOTAL DES DÉPENSES PAYÉES À MÊME LE FONDS DU REVENU CONSOLIDÉ		469,258,855 83

Par suite du rachat de l'emprunt 3½%, 1909-34, payable à Londres, Angleterre, les placements aux caisses d'amortissement furent de beaucoup inférieurs à ceux des années précédentes et contrairement à la procédure suivie antérieurement, aucun montant n'a été inclus dans le total des dépenses de l'année. Les montants employés à ces achats de valeurs furent calculés comme les années précédentes, et d'après une règle invariable, ils n'ont pas été imputés au Fonds du Revenu consolidé.

Les crédits et les dépenses de l'année se comparent comme suit, avec ceux de l'année précédente:

——	1934-35	1933-34	*Augmentation ou Diminution
Crédits votés, etc	$ 241,931,666 31	$ 259,260,927 23	$ 17,329,260 92
Moins—Balances inemployées	39,126,880 05	19,255,593 91	*19,871,286 14
Dépenses payées à même les crédits votés	202,804,786 26	240,005,333 32	37,200,547 06
Ajouter—Dépenses excédant les crédits	.....	58 26	58 26
	202,804,786 26	240,005,391 58	37,200,605 32
Ajouter—Dépenses payées en vertu de lois spéciales	276,508,495 77	223,299,254 20	*53,209,241 57
Total	479,313,282 03	463,304,645 78	*16,008,636 25

Mandats du Gouverneur Général.—En vertu des dispositions de l'article 25 de la Loi du Revenu consolidé et de la Vérification, le Gouverneur Général émit durant l'année sept mandats spéciaux d'un montant global de $410,000,

compris dans la suite dans la Loi de finances n° 6, 1935 (crédits 427 à 430). Ce sont:

Crédit N° 427—Frais de la Commission royale d'enquête sur les écarts de prix et les achats en masse—(Mandats du Gouverneur Général des 3 juillet, 3 novembre et 19 décembre 1934)	$ 155,000 00
Crédit N° 428—Frais relatifs à l'impression des modifications de la Loi des Elections (Mandat du Gouverneur Général du 3 octobre, 1934)	20,000 00
Crédit N° 429—Frais de la Commission royale sur les arrangements financiers entre le Gouvernement fédéral et les Provinces Maritimes (Mandats du Gouverneur Général des 11 octobre 1934 et 14 janvier, 1935)	35,000 00
Crédit N° 430—Pour payer l'achat de machines et de matériel pour l'Imprimerie Nationale (Mandat du Gouverneur Général du 15 novembre, 1934)	200,000 00
Total	410,000 00

Le développement des dépenses afférentes à ces crédits paraît dans le Volume II de ce rapport, pages "F" 48 et 49, "N", 64 et "T" 6

VÉRIFICATION DES REVENUS

Des états des revenus paraissent dans ce volume aux pages indiquées ci-après:

État sommaire du revenu (ordinaire et spécial), par Ministère, renvoyant à la page du volume II où en paraît le développement—Pages 118 à 123.

État général des revenus ordinaires et comparaison du revenu net avec celui de 1933-34—Pages 124 et 125.

Classification du revenu casuel, par Ministère, et comparaison avec 1933-34 —Pages 126.

Revenus ordinaires

Les $358,474,760.30 de revenus ordinaires de l'année se répartissent comme suit: revenu général $354,048,225.22; revenu casuel $4,336,729.53; amendes et confiscations $89,805.55.

Le revenu brut, les déductions à même ce revenu et le revenu net des trois dernières années, se comparent comme suit:

Années	Revenu brut	Déduction	Revenu net
1932-33	$ 332,782,156 37	$ 26,145,166 26	$ 306,636,990 11
1933-34	339,989,725 07	15,927,724 96	324,062,000 11
1934-35	419,010,884 47	60,536,124 17	358,474,760 30

En comparant le revenu brut des trois dernières années, il ne faut pas perdre de vue que celui de 1934-35, comprend un montant de $42,336,738.96, provenant des primes sur les ventes d'or, alors qu'aucun montant correspondant n'était compris dans celui de 1933-34, les primes reçues ayant été déduites de celles payées aux compagnies minières pour l'or qu'elles avaient déposé. En 1932-33, ce montant avait été de $15,656.05.

Les primes payées aux compagnies minières qui, en 1932-33 et 1934-35 s'élevèrent respectivement à $8,426,051.53 et à $41,361,820.27, sont incluses dans les déductions. Aucun montant n'avait été inclus dans les déductions de 1933-34.

Revenu général.—Sur les $354,048,225.22 de revenu général, le Ministère du Revenu National encaissa $298,751,764.72, soit 84·38 pour cent du total. Les revenus de ce Ministère, par bureaux douaniers et par province, paraissent dans le Volume II, pages "R" 2 à 8. Ces encaissements au cours des trois dernières années furent:

Années	Droits de douane	Droits d'accise	Taxes d'accise	Impôt sur le revenu et les bénéfices commerciaux	Total
1932-33	$ 70,072,932 05	$ 37,833,857 91	$ 82,191,575 94	$ 62,066,751 31	$ 252,165,117 21
1933-34	66,305,356 09	35,494,219 85	106,575,574 71	61,399,171 52	269,774,322 17
1934-35	76,561,974 99	43,189,654 64	112,192,069 58	66,808,065 51	298 751,764 72

La taxe sur l'or perçue pour la première fois en 1934-35 et s'élevant à $3,573,383.14 et les primes et l'escompte sur le taux du change qui produisirent un revenu net de $751,492.15 contre une dépense de $167,026.40, en 1933-34, ne sont pas incluses dans ce tableau d'où il ressort que les diverses catégories de revenu général accusent toutes une augmentation:—

—	Augmentation	Pourcentage
Droits de douane	$ 10,256,618 90	15·47
Droits d'accise	7,695,434 79	21·68
Taxes d'accise	5,616,494 87	5·27
Impôt sur le revenu	5,408,893 99	8·81

L'augmentation, constatée vers la fin de 1933-34, dans la perception de droits de douanes, se continua en 1934-35, preuve évidente que la crise économique mondiale était moins aiguë. Pour les mêmes motifs, les rentrées d'impôts sur le revenu accusèrent également une augmentation sensible. Toutefois, par suite des réductions de droits, prévues par les modifications apportées en 1934 à la Loi spéciale des revenus de guerre, l'augmentation des droits d'accise, fut moins marquée.

Revenu casuel.—Ci-dessous est un tableau sommaire des revenus encaissés à ce titre en 1933-34 et 1934-35:

Catégories de recettes	1934-35	1933-34	Augmentation ou *Diminution
Revenus divers, droits, licences, etc	$ 1,898,954 16	$ 1,401,524 55	$ 497.429 61
Aliénation de propriétés, matériel, etc	497,929 29	410,830 83	87,098 46
Recettes diverses	402,380 73	236,974 38	165,406 35
	2,799,264 18	*2,049,329 76*	*749,934 42*
Recouvrements sur les dépenses des années antérieures	1,537,465 35	1,563,826 83	* 26,361 48
Total	4,336,729 53	3,613,156 59	723,572 94

Une classification générale de ces revenus par Ministère, paraît à la page 126 de ce volume, et leur développement est donné dans différentes parties du volume II.

Amendes et confiscations.—Déduction faite des $380,089.37 de frais de saisies, d'administration et de remboursements, les encaissements provenant d'amendes et de confiscations s'élevèrent à $89,805.55, soit une diminution de $88,006.54 sur ceux de l'année précédente.

Remarques.—Les dispositions de l'article 45, alinéa 1 de la Loi du Revenu consolidé et de la Vérification, 1931, stipulant que «l'Auditeur Général doit s'assurer qu'il est entièrement rendu compte des revenus», je fis faire, outre la vérification courante des états de revenus transmis à mon Bureau, des inspections dans plusieurs bureaux de perception des ministères, tant à Ottawa qu'à l'extérieur.

Ces vérifications, dont il est fait mention dans différents chapitres de ce rapport, faites à l'improviste dans tous les ministères à Ottawa, avaient, entre autres buts, celui de contrôler leur encaisse. Elles révélèrent outre une amélioration continue dans les méthodes de comptabiliser les revenus du Gouvernement et que les encaissements de fonds publics étaient l'objet d'un contrôle plus serré. Toutefois, malgré les règlements édictés par le Conseil du Trésor, l'on constata que les revenus encaissés étaient quelquefois détenus pendant un certain temps avant d'être déposés, et qu'en outre, un ministère contrairement aux dispositions de l'article 3 de la Loi de Vérification déposait les revenus de certains services à des comptes spéciaux de banque et y imputait différents paiements.

Ces vérifications permirent également de constater que dans plusieurs ministères, les fonctionnaires chargés de la perception des fonds publics, n'étaient pas cautionnés. Comme les dispositions de la Loi des Fonctionnaires publics (S.R.C. Chapitre 164) ne sont pas appliquées de façon uniforme, et que le seul règlement, stipulant dans quels cas des fonctionnaires doivent être cautionnés remonte à un arrêté en Conseil de 1869, pratiquement tombé en désuétude, je suis d'avis pour que les ministères aient une directive bien définie, que ce règlement devrait être modifié en tenant compte des circonstances actuelles.

Cette question a déjà été traitée dans mes rapports de 1928 à 1931 et je me permettrai d'appeler l'attention du Conseil du Trésor sur l'opportunité de prendre aussitôt que possible une décision à ce sujet.

Un Comité spécial de fonctionnaires, nommé pour étudier dans les divers ministères, la question des revenus, et permettre d'introduire des méthodes modernes d'administration, de comptabilité et de contrôle a transmis son rapport au Conseil du Trésor.

Comme le prescrit la Loi de Vérification, j'ai fait rapport au Ministre des Finances de chaque cas où mes vérifications révélèrent des pertes de fonds publics.

Ci-après sont données des informations complémentaires sur celles des questions concernant les revenus mentionnés dans l'Introduction et le Précis de correspondance de mon rapport de 1933-34:—

Page lxi—Immigration et Colonisation—Remboursements à la Colombie Britannique d'une partie de la taxe perçue, en 1923, sur les Chinois. Aucun remboursement n'ayant été fait au cours de l'année, le montant disponible, en cas de nouveaux remboursements à faire par la province, est toujours de $2,250.00

Page lxi—Marine—Paiements à même les revenus faisant question—Cette question fournit toujours matière à correspondance avec le Ministère.

Page lxi—Marine—Droits de quais impayés, Chéverie, Nouvelle-Écosse—D'après les renseignements reçus du Ministère, les $400 restant dus n'ont pas encore été encaissés.

Page 211—Affaires Indiennes—Retard apporté dans le transfert de revenus encaissés par des agents.—Les mesures nécessaires furent prises pour mettre fin à cette coutume et supprimer à l'avenir les retards.

Page 217—Secrétariat d'Etat—Paiement par lettres patentes n'étant pas porté en compte.—Le fonctionnaire du Ministère directement concerné a versé au Trésor le montant en question.

Revenus spéciaux

Les $3,397,319.51 crédités comme revenus spéciaux au Fonds consolidé proviennent des sources suivantes:

Paiements au titre des réparations (voir volume II, page "F", 5)	$ 3,000,000 00
Remboursements sur les dépenses des années précédentes:—	
Lois de secours	391,271 65
Guerre et démobilisation	150 71
Secours aux chômeurs—Revenus divers	5,897 15
Total	3,397,319 51

Comme compensation des montants payés à la population civile pour des dommages résultant de la Grande Guerre, des arrêtés en Conseil des 7 janvier (C.P. 35) et 1er mars 1935 (C.P. 539) autorisèrent le séquestre des propriétés de l'ennemi de verser au Fonds du Revenu consolidé une somme de $3,000,000, imputable aux argents qu'il détenait en vertu des dispositions du traité de paix (Allemagne, 1920). Au 31 mars 1935, le montant total reçu au titre des réparations s'élevait à $39,721,503.73.

Pertes de Fonds publics, de propriétés, etc.

D'après les états qui m'ont été transmis par les ministères, les pertes d'argents, de propriétés, etc., qui s'élevèrent durant l'année à $111,640.58, se répartissent comme suit:

Pertes d'argents	$ 4,603 58
Pertes de propriétés:—	
Par incendie ou émeute	101,950 84
Autres causes	5,086 16
Total	111,640 58

Un tableau donnant le détail de ces pertes paraît dans ce volume, pages 198 et 199.

Plusieurs autres pertes dont m'ont fait rapport les ministères n'ont pas été incluses dans ce tableau, les services concernés ayant omis d'en fixer la valeur.

VÉRIFICATION DES DÉPENSES

Les états suivants de dépenses paraissent, dans ce volume, aux pages indiquées ci-après:

Sommaire général, par service, des crédits et des dépenses, indiquant les crédits non employés en totalité.—Pages 2 à 5

Etat comparatif, par service, des dépenses permettant un rapprochement avec celles de l'année précédente.—Pages 6 et 7.
Sommaire général, par Ministère, des crédits et des dépenses.—Pages 8 et 9.
Classification et sommaire général des dépenses, par Ministère.—Page 116 et 117.

Les "État des crédits et des dépenses" de chacun des ministères, paraissant dans ce volume (pages 15 à 103), renvoient soit à la page de leur développement dans le volume II, soit aux "États divers" donnés dans ce volume.

Ci-après, est un tableau synoptique des dépenses de l'année engagées en vertu de crédits votés ou de statuts spéciaux:

Dépenses générales	$ 469,258,855 83
Dépenses en capital	7,107,416 50
Prêts et avances	2,947,009 70
Total des dépenses, page 5	479,313,282 03

Les dépenses ont été classifiées comme les années précédentes (voir pages 116 et 117) et le tableau ci-après permet de les comparer avec celles de 1933-34:

Catégorie de dépenses	1934-35	1933-34	Augmentation	Diminution
Traitements et salaires—				
A Ottawa	$ 14,930,612 69	$ 15,025,982 89		$ 95,370 20
Extérieur	61,180,472 11	59,864,907 91	$ 1,315,564 20	
	76,111,084 80	*74,890,890 80*		
Frais de voyages	2,879,388 64	2,676,386 06	203,002 58	
Matériel, fournitures, réparations, etc.	16,381,764 81	12,363,590 22	4,018,174 59	
Automobiles—Achats, réparations, remises à neuf	605,413 11	424,018 78	181,394 33	
Imprimerie et papeterie	3,540,371 46	3,224,657 08	315,714 38	
Divers	17,435,693 86	15,572,014 00	1,863,679 86	
Allocations, subventions, etc	90,811,043 24	97,411,655 11		6,600,611 87
Autres déboursés—				
Compensations, indemnités, secours et gratifications	59,425,351 81	41,899,863 64	17,525,488 17	
Travaux à forfait; achats de propriétés	10,155,938 47	5,784,083 49	4,371,854 98	
Elections	1,301,397 57	18,861 60	1,282,535 97	
Intérêts de la dette publique	138,533,201 63	139,725,416 68		1,192,215 05
Service des postes	12,999,807 26	13,121,843 60		122,036 34
Comptes divers et caisses d'amortissement	2,947,009 70	8,242,613 87		5,295,604 17
Pensions et retraites	46,852,971 73	46,704,973 77	147,997 96	
Dépenses diverses spéciales	1,288,179 79	2,643,932 02		1,355,752 23
	273,503,857 96	*258,141,588 67*		
	481,268,617 88	464,704,800 72	31,225,407 02	14,661,589 86
Déduire—Recouvrements et ajustements	1,955,335 85	1,400,154 94	555,180 91	
Total	479,313,282 03	463,304,645 78	30,670,226 11	14,661,589 86
Augmentation nette			16,008,636 25	

Les dépenses totales de l'année accusent, sur 1933-34, une augmentation de $16,008,636.25, ou 3·46 p.c. et s'élevèrent à $479,313,282.03 contre $463,304,645.78. En 1933-34 elles accusaient au contraire une diminution de 2·52 p.c., celles de 1932-33 n'ayant été que de $475,292,827.56. Les dépenses de 1931-32, 1930-31 et 1929-30 furent respectivement de $466,301,070.67, $458,264,171.41 et $417,740,224.28.

Les paiements de traitements et de salaires furent de l'ordre de $76,111,-084.80 contre $74,890,890.80, en 1933-34, soit une augmentation de $1,220,-194.00, ou de 1·63%. Les dépenses imputables aux crédits "Gouvernement civil: Traitements et dépenses contingentes" comprises dans le montant ci-dessus, qui, l'année précédente, s'élevèrent à $9,349,936.00, accusent, cette année, une diminution de $265,477.40; elles s'élevèrent à $9,084,458.60 et sont données par ministère, aux pages 10 à 12 de ce volume.

Les états des crédits et des dépenses des ministères approuvés par le Contrôleur du Trésor furent vérifiés sous ma direction et sous réserve des notes de vérification y faisant suite sont certifiés exacts, comme le prescrit l'alinéa 3 de l'article 46 de la Loi du Revenu consolidé et de la Vérification. Le montant global de crédits non employés en totalité qui, l'année dernière, fut de $19,255,-593.91, accuse une augmentation de $19,871,286.14 et s'élève à $39,126,-880.05, dont $31,017,501.24 représentent les portions inemployées du crédit de $40,000,000 prévu par la Loi pour la construction d'ouvrages publics, 1934, dont il est fait mention dans un chapitre de cette Introduction.

Les états de crédits et de dépenses sont suivis des explications que me fournirent les ministères sur leurs crédits non employés en totalité. Il n'y eut, cette année, aucun dépassement de crédit.

Aucune disposition n'a encore été prise pour couvrir les dépassements de 1930-31, 1931-32, 1932-33, s'élevant respectivement à $19,720.73, $3,815.24 et $19,729.48, bien que, le 27 mars 1934, j'eus attiré l'attention du Conseil du Trésor sur la nécessité de les légaliser en incluant un crédit dans la Loi de finances. Il en est de même pour le dépassement de 1933-34, s'élevant à $58.26. Je n'appelerai plus l'attention de la Chambre sur ces dépassements dont depuis 1932 il est fait mention chaque année dans mon rapport.

Remarques.—Comme le stipule l'article 44 (2) de la Loi du Revenu consolidé et de la Vérification, les dépenses furent autant que possible vérifiées «*pari passu*» avec les mouvements de caisse des différents ministères. Le nombre des vérifications fut plus considérable que les années précédentes par suite des lois votées au cours des dernières sessions. Les vérifications préalables, prescrites par un arrêté en Conseil du 14 juin 1932 (C.P. 36/1367), passé en vertu des dispositions de l'article 48 (2) de la Loi de Vérification, furent continuées de même façon et en aussi grand nombre que les années précédentes.

Au cours de ces vérifications, sauf dans quelques cas où différents comptes durent être renvoyés aux ministères pour qu'ils les certifient, tel que requis les dispositions de l'article 30 de la Loi de Vérification sont maintenant observées par tous les services du Gouvernement.

Les dispositions de l'article 28 de la Loi de Vérification concernant la vérification des chèques, etc. et leur reconciliation avec les états des banques et le relevé des chèques émis, sont également observées.

Je dois encore appeler l'attention sur ce que des engagements pris au cours de 1933-34 sont inclus dans les dépenses de cette année. Ces engagements qui, en 1932-33 et 1933-34 étaient respectivement de $2,700,000 et $2,800,000 furent, cette année, d'environ $4,500,000, non compris les comptes de secours du Ministère du Travail. Ces engagements, qui comme ceux des années précédentes, se rapportent principalement aux paiements faits par le Ministère de la Marine à la "General Dredging Contractors, Ltd.," furent respectivement de $1,740,-628.46, $2,272,258.06 et $4,019,120.82 en 1933, 1934 et 1935.

Conformément à l'article 26, alinéa 1 de la Loi du Revenu consolidé et de la Vérification, "au commencement de chaque année financière, il doit être inscrit en regard de chaque crédit ou allocation parlementaire, toutes les obligations contractuelles existantes ou les engagements de quelque nature que ce

soit, lesquels sont des charges de l'année financière". Comme je dois examiner et vérifier les comptes du Canada qui doivent être tenus de telle façon qu'ils indiquent, entre autres, les engagements de l'année financière courante, je demandai au Contrôleur du Trésor de me communiquer un état de ces engagements en 1934-35. D'après les états que me furent transmis en réponse à cette demande, le montant total des obligations impayées, transférées de 1934-35 à 1935-36, s'élevait à $947,077.49; leur développement, par ministère, paraît aux pages 204 à 206. On remarquera que ces obligations se répartissent entre les ministères les plus importants et qu'aucune n'est assez substantielle pour nécessiter des explications spéciales.

Conformément à l'article 50 de la Loi du Revenu consolidé et de la Vérification, 1931, je dois faire rapport que:

(*a*) Aucun crédit ne fut dépassé durant l'année.

(*b*) Des argents reçus par les ministères, provenant d'autres sources que les revenus de l'année, qui n'ont pas été employés ou justifiés, conformément aux directives du Parlement, sont mentionnés dans différentes parties de cette Introduction et font l'objet de notes de vérification paraissant à la suite des états de revenus.

(*c*) Les dépenses faites par les ministères à même leurs crédits ont été généralement justifiées de façon satisfaisante.

(*d*) Des paiements qui ne furent pas effectués au cours de l'année financière, ou pour une raison quelconque ne furent pas imputés au crédit voulu, ou furent entachés de quelque irrégularité que ce soit, sont mentionnés dans les notes de vérification faisant suite aux "États de crédits et de dépenses des Ministères," ou dans d'autres chapitres de ce rapport.

(*e*) Le Gouverneur Général émit sept mandats dont il est fait mention dans cette Introduction.

(*f*) Les décisions de l'Auditeur Général infirmées par le Gouverneur en son Conseil ou le Conseil du Trésor, paraissent au chapitre "Décisions infirmées par le Conseil du Trésor," pages 220 à 231.

(*g*) Des états de remboursements ou de remises de droits, faits conformément à une loi du Parlement m'ont été transmis par les différents ministères, et paraissent dans cette Introduction.

Au cours de la vérification des comptes, je soumis au Conseil du Trésor, pour qu'il me donnât des directives, plusieurs points faisant question. En soutenant mon point de vue dans la plupart des cas, le Conseil du Trésor a rendu plus efficace la vérification des comptes publics. Toutefois, sur quelques-unes des questions qui lui furent déférées, plus particulièrement celles concernant le principe du contrôle parlementaire sur les argents votés, mon point de vue fut infirmé. Il en est question dans différentes parties de ce rapport et principalement dans la correspondance publiée dans ce volume, pages 252 à 273.

Bien que la plupart des questions traitées dans le Précis de correspondance paraissant dans ce volume, pages 285 à 291, aient été réglées ou expliquées de façon satisfaisante, je les publie pour l'information du Parlement et la gouverne des ministères.

Des renseignements additionnels sont donnés ci-après sur des questions concernant des dépenses mentionnées dans mon dernier rapport:

Page lxv—Intérieur.—Frais d'hospitalisation dans les Territoires du Nord-Ouest majorés sans l'autorisation nécessaire.—Aucune nouvelle mesure n'a été prise et je n'ai pas non plus reçu de nouvelles informations à ce sujet.

Page 210—Affaires Indiennes—Demande d'amélioration dans la comptabilité des agents des fermes des Indiens—Une nouvelle méthode de comptabilité est actuellement en vigueur dans les agences concernées et des états plus satisfaisants me sont transmis.

Page 210—Affaires Indiennes—Paiement de la taxe d'essence—Les provinces ont remboursé les taxes payées de ce chef.

Page 210—Affaires Indiennes—Paiements des frais d'entretien d'une école des Indiens.—Aucune mesure n'a été prise et je n'ai pas reçu de nouveaux renseignements sur cette question.

Page 211—Agriculture—Achats de timbres-postes excédant les besoins—Aucune nouvelle mesure n'a été prise, les comptes de 1934-35 indiquant une amélioration marquée sur l'année précédente.

Page 212—Intérieur—Fonctionnaires employés sans l'autorisation requise. Les certificats nécessaires furent obtenus et des remboursements faits dans tous les cas restant à régler.

Page 213—Marine—Certification des pièces de dépenses—Ces pièces sont actuellement certifiées tel que requis.

Avances comptables

D'après les états transmis à mon Bureau par les différents ministères, le montant total des avances comptables restant à justifier à la fin de l'année, s'élevait à $57,019.72 contre $68,025.39 le 31 mars 1934, soit une diminution nette de $11,005.67. D'après les ministères, les montants considérés irrécouvrables qui, le 31 mars 1934, s'élevaient à $34,791.98 avaient été réduits à la fin de l'année financière 1935, à $32,884.96.

L'état suivant permet la comparaison, par ministère, des avances restant à justifier à la fin de cette année et de la précédente.

Ministères	31 mars 1935	31 mars 1934	Augmentation	Diminution
Affaires Indiennes	$ 4,342 85	$ 4,712 60		$ 369 75
Agriculture	3,866 04	8,642 00		4,775 96
Archives	150 00		$ 150 00	
Chemins de fer et canaux	215 00	35 00	180 00	
Commerce	604 27	11,329 76		10,725 49
Etablissement des Soldats du Canada	3,919 09	3,919 09		
Immigration et Colonisation	201 43	201 43		
Intérieur	26,741 43	26,679 96	61 47	
Justice	700 00	1,450 00		750 00
Marine	7,920 57	3,814 97	4,105 60	
Mines	415 71	415 71		
Pêcheries	1,275 50	1,046 97	228 53	
Pensions et Hygiène	1,463 53	573 60	889 93	
Revenu National	5,000 00	5,000 00		
Travaux Publics	204 30	204 30		
Total	57,019 72	68,025 39	5,615 53	16,621 20
Diminution nette				11,005 67

A la suite d'une vérification des avances de l'année, je dus appeler l'attention de certains ministères sur ce qu'ils ne se conformaient pas aux règlements du Conseil du Trésor; en accordant des avances additionnelles avant que celles précédemment faites ne soient justifiées; en tolérant que des retards soient apportés dans la justification de l'emploi des montants avancés; en

reportant à l'année suivante sans en donner la raison, des avances non employées en totalité; en faisant des avances longtemps avant qu'elles ne soient nécessaires; en accordant des montants plus élevés que ceux requis ou sans l'autorisation du Conseil du Trésor, en les imputant à différents crédits. Je dois toutefois ajouter que, d'une façon générale, les recommandations du Conseil du Trésor ont été mieux observées que dans le passé.

Achats et frais d'entretien des automobiles

Les frais d'achat et d'entretien des automobiles, sans tenir compte du coût de l'essence et des lubrifiants, se sont élevés à $605,413.11 et sont donnés, par Ministère, dans le "Sommaire général des dépenses" paraissant aux pages 116 et 117 de ce volume. Ces dépenses qui, de 1933-34 à 1930-31, avaient été respectivement de $424,018.78. $438,001.92, $390,482.22 et $699,652.78, accusent cette année une augmentation de 42·8 pour cent sur celles de 1933-34, mais une diminution de 13·5 pour cent sur celles de 1930-31.

En les comparant avec les dépenses correspondantes de 1933-34. l'on constate des augmentations d'un montant global de $198,777.45, se répartissant entre quinze ministères, et dont les plus importantes furent celles des ministères de l'Agriculture $40,623.66; de la Marine $6,480.60; des Mines $5,148.39; de la Défense Nationale $79,093.59, de la Gendarmerie Royale à cheval $40,448.73, et du Département de l'Établissement des Soldats au Canada $13,866.66. Des diminutions se totalisant à $17,383.12 furent constatées dans sept ministères, les deux plus importantes s'élevant respectivement à $6,854.78 et à $5,897.05 s'étant produites au Département des Affaires Indiennes et au Ministère des Postes.

Dans mon rapport précédent, je disais avoir suggéré au Conseil du Trésor, qu'il serait opportun de prendre des règlements relativement aux achats et à l'entretien des automobiles. Le 20 février 1934, un arrêté en Conseil réglementa les achats de voitures et, en outre, le 6 mars 1935, le Conseil du Trésor nomma un Comité de fonctionnaires chargé d'étudier la question des achats, de l'entretien et du contrôle des automobiles du Gouvernement. Ce Comité n'a pas encore publié son rapport.

Les automobiles et le matériel appartenant aux différents ministères, ont été compris dans les inventaires annuels, et il en est fait mention au chapitre "Comptes-matières", paraissant dans cette Introduction.

Dépenses résultant directement de la Guerre

Les frais d'administration du Projet d'Établissement des soldats ne sont pas compris dans le tableau ci-après mais sont inclus dans le coût du Projet d'Établissement sur des terres en général, prévu au crédit 54. Le coût de ces deux projets fut en 1934-35 de $741,504.89, contre $740,692.80 en 1933-34.

Monuments sur les champs de bataille—Les $89,828.02 dépensés pour les monuments sur les champs de bataille dont le détail est donné dans le volume II, page "Q" 62 portent, au 31 mars 1935, le total de ces dépenses à $2,269,-363.91. Une somme de $10,706.67 fut versée à Harry Nickelmore and Company, agents de W. W. Jenkins et Compagnie, successeurs de "H. T. Jenkins and Sons" pour l'exécution de tous les contrats et engagements à la charge de l'ancienne compagnie, relativement à l'érection du mémorial de Vimy. Ce paiement porte à $724,655.58 (y compris les paiements nécessités par les modifications apportées au devis primitif), la somme totale versée aux entrepreneurs depuis 1925-26.

Le tableau suivant permet la comparaison des dépenses résultant directement de la Guerre, à l'exclusion des intérêts dus sur les emprunts de guerre, en 1934-35 et 1933-34.

—	1934-35	1933-34	Augmentation	Diminution
Ajustement des réclamations de guerre	$ 54,288 67	$ 56,135 38		$ 1,846 71
Monuments sur les champs de bataille	89,828 02	70,832 25	18,995 77	
Pensions de la guerre européenne, moins $34,570.34 recouvrés et crédités au revenu casuel	41,865,792 08	41,744,121 51	121,670 57	
Pensions et Hygiène—Administration; Commission des Pensions; Examens médicaux et traitements; Hôpitaux et cliniques; Solde et allocations	8,187,880 93	7,910,002 32	277,878 61	
Allocations aux vétérans et dépenses des Commissions	2,031,474 80	1,660,713 63	370,761 17	
Total	52,229,264 50	51,441,805 09	789,306 12	1,846 71
Augmentation nette			787,459 41	

Fermes expérimentales

Les frais d'exploitation des fermes expérimentales qui, en 1933-34, s'étaient élevés à $1,546,715.26 furent de $1,995,019.46, y compris $104,422.75 dépensés par le Ministère des Travaux publics pour l'entretien et les réparations des bâtiments, $260,743.86 déboursés pour la destruction des insectes nuisibles et autres parasites, et $99,311.18 dépensés en vertu des termes de la Loi sur la construction d'ouvrages publics, 1934. Les dépenses engagées par les Travaux publics n'avaient été, l'année précédente, que de $82,137.07.

A la suite d'une vérification des revenus, faite par un de mes fonctionnaires à la ferme expérimentale centrale d'Ottawa, j'adressai certaines recommandations au Sous-ministre de l'Agriculture, ayant en vue l'amélioration des méthodes de comptabilité suivies par la ferme; plusieurs de ces recommandations ont été adoptées et d'autres sont encore à l'étude. Les modèles de reçus de revenus qui me sont actuellement transmis font voir une amélioration sensible sur ceux autrefois en usage.

Un sommaire des revenus et des dépenses des différentes fermes expérimentales paraît à la page 132 de ce volume.

Bassins de radoub du Gouvernement

Un état comparatif des revenus et des dépenses des cales-sèches du Gouvernement, au cours des trois dernières années, paraît à la page 166 de ce volume. D'après cet état, les revenus et les dépenses accusent respectivement des fléchissements de $4,925.97 et $6,134.54 sur ceux de l'année précédente.

Les revenus des bassins de radoub de Québec furent supérieurs de $8,058.14 à ceux de l'année précédente, mais ceux du bassin de Kingston furent inférieurs de $12,100.00, représentant des arriérés de loyers encaissés en 1933-34.

Télégraphes du Gouvernement

A la page 166 de ce volume, paraît un état permettant la comparaison des revenus et des dépenses d'exploitation des réseaux télégraphiques et téléphoniques du Gouvernement, au cours des trois dernières années.

Les revenus de tous les réseaux accusent une augmentation et s'élevèrent à $171,418.54 soit, sur 1933-34, une plus value de $9,380.17. Les traitements inférieurs à $1,000.00 n'étant plus soumis aux dispositions de la loi continuant la déduction sur les traitements, il en résulte, par contre, une augmentation dans les dépenses qui de $446,648.53 passèrent à $469,891.16. L'excédent des dépenses sur les revenus qui, en 1933-34, avait été de $284,610.26, fut cette année de $298,473.12.

Représentants dans l'Empire et à l'Etranger

L'état comparatif suivant donne le montant des frais de représentation du Canada en 1933-34 et 1934-35 dans l'empire et à l'étranger:

Légations	1934-35	1933-34	Augmentation	Diminution
Ministère des Affaires Extérieures—				
Bureau du Haut Commissaire, Londres	$ 121,510 81	$ 121,970 10		$ 459 29
Légation de Washington	85,010 47	90,822 53		5,812 06
Légation de Paris	75,506 42	75,575 64		69 22
Légation de Tokyo	68,019 11	65,168 47	$ 2,850 64	
Représentation du Canada à Genève	24,851 09	22,295 94	2,555 15	
Quote-part dans les dépenses de la Société des Nations	205,569 42	222,972 05		17,402 63
Dépenses du Canada au Conseil, à l'Assemblée et à la Commission de la Société des Nations	10,009 00	5,319 77	4,689 23	
	590,476 32	*604,124 50*	*10,095 02*	*23,743 20*
Ministère des Travaux publics—				
Bureau du Haut Commissaire, Londres, loyers, réparations, etc. "Canada House"	36,429 58	36,185 58	244 00	
Total	626,905 90	640,310 08	10,339 02	23,743 20

Les montants votés pour ces dépenses sont donnés dans les "États des crédits et des dépenses" paraissant aux pages 21 et 83 de ce volume, et leur développement dans les parties "E" et "V" du volume II de ce rapport.

Les intérêts de 5% sur les $200,000 avancés, tel qu'autorisé par un arrêté en Conseil du 31 août 1932, par le Ministre plénipotentiaire du Canada au Japon pour la construction de la Légation de Tokyo, s'élevant, du 1er décembre 1933 au 31 mars 1935, à $13,333.32, sont compris dans les $68,019.11 de dépenses de la Légation de Tokyo, en 1934-35 (voir volume II, page "E", 6).

Intérêts de la Dette publique

Les paiements d'intérêts de l'année furent de l'ordre de $138,533,201.63, soit, sur 1933-34, une diminution de $1,192,215.05, due à une réduction du taux d'intérêt des emprunts remboursés, et tout particulièrement, de celui d'octobre 1935, s'élevant à $225,000,000, dont le taux fut réduit de 4% à 3½%. Ces dépenses ont fait l'objet d'une vérification courante.

Le développement de ces dépenses est donné dans le volume II, page "F", 23; et dans ce volume, page 141 à 144, paraît un état résumant les transactions des différents comptes d'intérêts, échus et impayés, paraissant dans le Bilan du Dominion, qui ont fait l'objet d'une vérification détaillée. Une somme de $1,858,612.58, échue et impayée le 31 mars 1935, paraît au passif dans les Comptes publics, Bilan du Dominion, Annexe "R", page 14.

Les intérêts payés en Angleterre et aux Etats-Unis, s'élevèrent respectivement à $14,143,226.29 et à $12,900.000.14 et furent portés en compte au pair, et l'escompte et les primes calculés au taux du jour où ces paiements ou d'autres analogues furent faits, soit débités, soit crédités, au compte: Prime, escompte et change.

Imprimeur du Roi: Comptes d'avances

Conformément aux dispositions de la Loi des Impressions et de la Papeterie publiques, je fis faire la vérification des comptes-matières et du matériel. Le tableau suivant, établi d'après les états qui me furent transmis par l'Imprimeur du Roi, donne la valeur des existants et des travaux en cours d'exécution le 31 mars 1935, et permet d'établir une comparaison avec 1934.

Articles de l'inventaire	1934-35	1933-34	Augmentation ou *Diminution
Imprimerie—			
Fournitures	$ 45,391 35	$ 44,148 05	$ 1,243 30
Papier	71,067 65	72,276 74	*1,209 09
Stocks des divers services	8,451 34	6,317 77	2,133 57
Travaux en cours, etc	92,044 61	63,537 80	28,506 81
Comptes publics, Bilan du Dominion, Appendice "D", page 9	216,954 95	186,280 36	30,674 59
Papeterie—			
Articles divers—Comptes publics, Bilan du Dominion, Appendice "D", page 9	78,811 04	75,492 17	3,318 87
Total	295,765 99	261,772 53	33,993 46

La liste des publications officielles du Parlement et du Gouvernement dont a la charge le service des documents de l'Imprimerie, ne m'a pas encore été transmise pour vérification; toutefois, l'on doit me communiquer au début de 1936, un état de toutes les publications en main le 31 décembre 1935.

Aucune mesure n'a encore été prise pour centraliser la distribution de toutes les publications du Gouvernement, centralisation recommandée tant dans mes rapports précédents que dans celui que publia en mars 1933, la Commission d'enquête sur les Impressions et la Papeterie.

Les travaux d'impressions et de lithographie exécutés par différentes firmes et payés par l'Imprimeur du Roi s'élevèrent à $143,318.78, soit une augmentation de $30,345.65 sur l'année précédente.

Les bénéfices d'exploitation du service des impressions et de la papeterie s'élevèrent respectivement à $115,608.60 et à $30,427.87, soit un montant global de $146,036.47, qui, comme les années précédentes, furent déposés au revenu-casuel. Les bénéfices de 1933-34, avaient été de $47,178.75 et de $31,473.33.

Le coût de l'éclairage, du chauffage, etc. et du service de téléphone fut payé à même les crédits du Ministère des Travaux publics et n'a pas été pris en compte en établissant le montant des bénéfices de l'année.

Les états financiers des comptes d'avances à l'Imprimeur du Roi paraissent dans ce volume, pages 164 et 165 et leur développement est donné dans le volume II, pages "T", 7 à 12.

Comptes de colonisation

L'état suivant permet de comparer les montants nets déboursés en 1934 et 1935 pour les différents projets de colonisation.

—	1934-35	1933-34
Immigration et Colonisation—		
Projet d'Établissement dans l'Empire—		
Gestion	$ 6,813 54	$ 6,709 68
	6,813 54	6,709 68
Établissement des Soldats au Canada—		
Établissements des soldats sur des terres et en général—		
Gestion	741,504 89	740,692 80
Établissement des soldats sur des terres—		
Prêts aux colons	482,518 63	54,212 37
Améliorations faites sur des terres achetées	122 19	16 56
Déboursés sur des terres acquises sans être achetées	82 80	
	482,723 62	*54,228 93*
Établissements sur des terres en général—		
Avances en argent aux colons	92,726 62	11,250 38
Remboursement au Gouvernement de la Grande Bretagne de pertes établies dues au projet d'établissement des 3,000 familles	4,622 53	69,726 85
	97,349 15	*80,977 23*
Total	1,321,577 66	875,898 96

Établissement Impérial, frais de passage.—Depuis le 31 décembre 1931, date de l'expiration de l'entente conclue avec le Gouvernement britannique, aucun prêt ne fut consenti pour des frais de passage. Les remboursements de l'année sur ces prêts s'élevèrent à $287.48 et, par suite, de la réduction de 30 pour cent sur les prêts consentis à des émigrants, installés sur des terres en vertu des dispositions du Projet d'Établissement des 3,000 familles, qui n'avaient effectué aucun remboursement le 30 septembre 1929, $5,055.52 furent crédités à ce compte. Sur ce montant, $1,580.61 applicables à des prêts remboursés en totalité furent employés en réduction des avances consenties en vertu du Projet d'Établissement des 3,000 familles. Cette réduction était autorisée par les amendements apportés respectivement en 1930 (Ch. 42, 20-21, Geo. V) et en 1933 (Ch. 49, 23-24, Geo. V) aux articles 70 et 74 de la Loi d'Établissement des soldats, et la quote part du Dominion, se montant à $2,499.34 fut imputée au Fonds consolidé. Au 31 mars 1935, la balance des prêts impayés s'élevait à $236,344.78, dont $116,187.72 représentaient les prêts faits par le Gouvernement britannique, et $120,157.06 par le Gouvernement canadien. (Comptes publics, Bilan du Dominion, Annexe "D", page 9).

Prêts pour l'Établissement des Soldats.—Le montant en capital restant dû sur les prêts consentis aux soldats-colons, accuse sur l'année précédente une diminution de $566,877.64 et s'élevait, au 31 mars 1935, à $54,642,747.03, dont $38,128,597.86 figurent aux prêts réalisables, et la balance, soit $16,514,149.17 aux prêts improductifs (Comptes publics, Bilan du Dominion, Annexes "D" et "M", pages 8 et 12). Les prêts et avances de l'année s'élevèrent à $482,518.63, dont $321,411.03 furent employés à payer les taxes dues depuis le 31 décembre 1932, sur les propriétés appartenant aux soldats-colons, soit une augmentation de $428,306.26 sur l'année précédente. Les remboursements s'élevèrent à $1,375,565.13, dont $604,973.25 représentant du capital furent crédités à ce compte, et $770,591.88 provenant d'intérêts, furent crédités aux revenus comme intérêts sur placements. Les remboursements de capital furent

inférieurs de $122,205.36, à ceux de l'année précédente, mais par contre les paiements d'intérêts dépassèrent de $301,725.08, ceux de 1933-34. Au cours de l'année $446,099.23 furent crédités aux comptes des soldats-colons et imputés au Fonds du Revenu consolidé conformément aux termes des Chapitres 49, Geo. V, 23-24 et 42, Geo. V, 20-21.

Prêts pour l'Établissement sur des terres en général.—Au 31 mars 1935, le montant impayé sur les prêts pour l'Établissement sur des terres accusait sur le 31 mars précédent une diminution de $1,550.90 et s'élevait à $7,290,655.62, y inclus les intérêts des différents comptes de prêts, à l'exception de ceux accrus depuis le 31 mars 1935. Aucun intérêt ne fut calculé sur les comptes restant à ajuster. Les comptes et les avances additionnelles consentis aux colons s'élevèrent à $92,726.62, dont $62,619.76 furent employés à payer les arriérés de taxes dues, le 31 décembre 1932, sur les propriétés achetées en vertu du Projet d'Établissement sur les terres en général, soit sur l'année précédente, une augmentation de $81,476.24. Les encaissements de l'année s'élevèrent à $135,999.27 dont $72,284.10 représentant le capital fut crédité à ce compte, et $63,715 17 provenant d'intérêts, furent crédités aux revenus sur placements. En 1933-34 ces montants avaient été respectivement de $53,746.54 et de $38,688.03.

Habitations à bon marché.—Une nouvelle maison fut vendue durant l'année laissant encore à vendre cinq maisons. Un montant de $815.00 reste à encaisser sur les ventes précédentes.

Croix Rouge; secours urgents.—Le Canada et l'Angleterre ne versèrent aucune contribution au cours de l'année. Au 31 décembre 1934, l'encaisse de la Société Canadienne de la Croix Rouge s'élevait à $1,412.41.

Des états, concernant ces différents comptes de colonisation qui donnèrent lieu aux observations précédentes, paraissent aux pages 153 et 171 à 174 de ce volume. Au 31 mars 1935, les balances données ci-avant correspondaient avec les montants paraissant dans les comptes publics, Bilan du Dominion, Annexe "C", page 8.

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Frais et déboursés judiciaires y compris les mémoires taxés

L'augmentation de $90,437.18 dans les frais judiciaires, moins un fléchissement de $4,065.34 dans les mémoires taxés, porta le total de cette catégorie de dépenses à $287,804.33, contre $201,432.49 en 1934, soit une augmentation nette de $86,371.84. Le développement de ces paiements et un état sommaire, par ministère, paraît dans ce volume, pages 189 à 193.

Prêts, subventions et allocations

Le total des prêts de l'année fut de $42,054,937.90, soit sur l'année précédente, une augmentation de $20,050,536.70, due principalement aux $13,950,-872.88 de prêts temporaires consentis aux Chemins de fer nationaux et aux $9,793,807.72 avancés aux provinces pour venir en aide au chômage; les prêts consentis aux Commissions des Ports et au Chemin de fer du Pacifique Canadien, accusent, par contre, une diminution de $3,152,096.57.

Les subventions et les allocations s'élevèrent respectivement à $20,388,-928.81 et à $70,422,114.43 formant un total de $90,811,043.24 soit sur l'année précédente, une diminution de $6,600,611.87. Les réductions les plus substantielles qui s'élevèrent respectivement à $3,855,918.35 et à $6,151,305.50, se produisirent dans les montants versés pour couvrir le déficit des Chemins de

fer nationaux et dans les paiements prévus par les termes de la Loi sur les prix du fret dans les Provinces Maritimes; contre ces réductions, il faut inscrire une augmentation de $2,628,864.43 dans les paiements pour les pensions de vieillesse.

Un état de prêts, subventions et allocations de l'année paraît dans ce volume, pages 189 à 193.

Prêts à des mess d'officiers

Conformément aux dispositions des arrêtés en Conseil mentionnés ci-après, le Ministère de la Défense Nationale consentit des prêts à des mess d'Officiers pour des achats de matériel, de mobilier, etc.; les remboursements furent faits régulièrement, tel que prévu par les termes desdits arrêtés en Conseil. Le tableau ci-après donne un état de ces prêts au 31 mars 1935:

Mess	Montant	Terme	Arrêté en Conseil	Rembour-sements	Balance au 31 mars, 1935
"Ottawa Air Station"	$ 7,000 00	10 ans	C.P. 2894-1930	$ 2,799 87	$ 4,200 13
Halifax	2,000 00	5 ans	C.P. 85-1932	1,242 00	758 00
Winnipeg	4,000 00	5 ans	C.P. 1276-1933	1,022 00	2,978 00
Winnipeg	4,000 00	5 ans après l'expiration du prêt original	C.P. 420-1935	.....	4,000 00

Pensions—Guerre et Milice

Pensions de la Guerre européenne.—Le montant net payé pour ces pensions, prévu au crédit 68, fut de $41,900,362.42, contre $41,786,871.45 l'année précédente, soit une augmentation de $113,490.97. Le 31 mars 1935, le nombre des comptes de pensions était de 96,645 (y compris ceux de 18,241 ayants droit) au lieu de 96,091 au 31 mars de l'année précédente (y compris 18,236 ayants droit). Un sommaire de ces dépenses paraît dans le Volume II, de ce rapport, page "RR", 12.

La Commission canadienne des Pensions ayant revisé un grand nombre d'allocations et le représentant du Trésor dans ce Ministère ayant effectué les ajustements, les cas de trop-payés que j'eus à déférer à la Commission, comme je le faisais prévoir dans mon dernier rapport, ont été réduits de façon très substantielle.

Les 8,291 dossiers vérifiés durant l'année, et les cas à l'étude lors de la publication de mon dernier rapport révélèrent des trop-payés s'élevant à $75,650.45, sur lesquels $3,322.91 ont été recouvrés. La Commission annula la balance, soit $72,327.54, représentant principalement des trop payés dus à des erreurs en fixant la coefficient d'invalidité. Les réductions de pensions, résultant de ces vérifications, permettent de réaliser une économie annuelle de $12,831.96. Les moins payés découverts pendant l'année se sont élevés à $5,224.10.

Depuis que cette vérification spéciale a été commencée, j'ai dû déférer plus de mille cas à la Commission, et si plusieurs concernaient des allocations de pension peu élevées, les trop-payés sur lesquels j'appelai son attention ne

s'élevaient pas à moins de $880,000.00, dont $63,000.00 peuvent être recouvrés. L'économie annuelle résultant de ces réductions, ou de ces annulations, est d'environ $112,000.00, chiffre qui sera encore réduit quand des enfants de pensionnés atteindront l'âge auquel, d'après la loi, ils n'ont plus droit à une allocation. Les moins-payés découverts pendant la même période s'élevaient à $22,817.53.

Pensions de l'armée active canadienne.—En 1934-35, le montant net payé en vertu de la Loi des Pensions de 1901, fut de $1,166,075.24; le développement en est donné dans le volume II de ce rapport, page "RR", 14.

Un arrêté en Conseil du 8 novembre 1934 (C.P. 2799), nomma une Commission pour enquêter sur le cas de certains pensionnés qui, contrairement aux termes de la Loi des Pensions, cumulaient une pension et un traitement. Le rapport de cette Commission est actuellement à l'étude. Plusieurs recommandations ont été faites par ce Bureau concernant les méthodes de paiement qui, si elles sont adoptées, permettront de mettre fin à ces cumuls.

Loi sur la construction d'ouvrages publics, 1934

Afin de faciliter le retour à une situation économique normale, la "Loi sur la construction d'ouvrages publics, 1934" autorisait d'imputer au Fonds du Revenu consolidé, une somme n'excédant pas $40,000,000, qui serait employée à des travaux ou des entreprises d'utilité publique.

En vertu des dispositions de l'article 5 de la loi, le Gouverneur en son Conseil confia à différents ministères "l'administration, la gestion, la construction et l'exécution de certains travaux mentionnés à l'Annexe "A" de la loi" d'une valeur de l'ordre de $39,072.50, laissant inemployée à la fin de l'année, une balance de $618,000, représentée par les items 44 et 180 s'élevant respectivement à $18,000 et à $600,000.

Ci-dessous, est un tableau sommaire des montants accordés aux différents ministères, et des déboursés à même ces montants, dont le développement paraît au Volume II, tel qu'indiqué ci-après:

Ministères	Volume II Partie	Montant alloué	Déboursés	Inemployés
Affaires Indiennes	"I"—page 36	$ 500,000 00	$ 179,687 61	$ 320,312 39
Chemins de fer & canaux	"W" " 29	279,500 00	168,483 13	111,016 87
Défense Nationale	"Q" " 63	2,560,050 00	477,134 89	2,082,915 11
Intérieur	"K" " 34	2,145,500 00	904,592 51	1,240,907 49
Marine	"O" " 50	7,150,080 80	1,026,091 35	6,123,989 45
Travaux Publics	"V" " 93	26,436,919 20	5,916,559 27	20,520,359 93
		39,072,050 00	*8,672,548 76*	*30,399,501 24*
Non alloué (items 44 et 180)		618,000 00		618,000 00
Total		39,690,050 00	8,672,548 76	31,017,501 24

Je dois faire remarquer que sur les $39,690,050 prévus pour les 185 projets mentionnés à l'Annexe "A", $8,672,548.76 furent dépensés durant l'année, laissant, au 31 mars 1935, pour les différents travaux d'utilité publique, autorisés par la loi, une balance inemployée de $31,017,501.24.

Remboursements et rémissions de droits, d'amendes, etc.

Conformément aux termes de l'article 50, alinéa 2, paragraphe g de la Loi du Revenu consolidé et de la Vérification, stipulant que l'Auditeur Général doit attirer l'attention de la Chambre des communes sur chaque cas où "un remboursement ou une remise de tout impôt, droit ou taxe, a été fait sous le régime de quelque loi du Parlement", je demandai aux ministères de me fournir un état de toutes les remises ou remboursés faits par eux en 1934-35. L'état suivant a été établi d'après les informations qui m'ont été fournies:

Assurances	$	1,020 00
Immigration et Colonisation		770 00
Pêcheries		320 25
Revenu National—		
Accise		308,139 38
Douanes		1,031,051 29
Impôt sur le revenu		195 25
		1,339,385 92
Total	$	1,341,496 17

Conformément aux termes de l'article 33 de la Loi du Revenu consolidé, des remboursements de droits de douanes et d'accise, des remises d'impôt sur le revenu, etc., d'un montant global de $1,339,385.92. furent autorisés par le Gouverneur en son Conseil, et mettent à la charge du Ministère du Revenu National, la presque totalité des remboursements. Les remboursements analogues de l'année prédédente s'élevaient à $1,158,834.19. Ayant fait remarquer au Ministère que plusieurs arrêtés en Conseil ne mentionnaient pas en vertu de quelle autorité ces remboursements étaient faits, il reconnut qu'il serait opportun qu'elle soit spécifiée dans chaque cas.

Conformément aux dispositions de différentes lois sur les revenus de guerre, les douanes et l'accise $11,309,976.35 furent également déboursés pour des remboursements de droits de douanes, d'accise, etc.; il en est fait mention à la page "R" 8 du volume II de ce rapport.

Gendarmerie royale à cheval du Canada

Les dépenses totales de la Gendarmerie Royale à cheval du Canada s'élevèrent à $5,970,270.44 soit une augmentation de $442,567.15 sur la pénultième année. Les $715,000 versés par différents gouvernements provinciaux pour faire leur police furent crédités au revenu casuel; (voir Volume II, page "X", 3).

En vertu des dispositions de la Loi sur la gendarmerie royale à cheval du Canada, des conventions furent conclues entre le Gouverneur en son Conseil et les provinces relativement à la pension des membres des polices provinciales incorporés dans la gendarmerie; les provinces et les gendarmes concernés, par suite, de ces conventions versèrent $189,906.72, qui furent crédités au Fonds provincial fiduciaire des pensions. Des dispositions additionnelles permettaient, aux gendarmes, s'ils versaient un montant fixé par le Gouverneur en son Conseil, de faire compter pour la pension, le temps de service fait dans la police provinciale. Un gendarme versa de ce fait une somme de $1,730.65.

Des pensions pour les ayants droit contribuant au fonds sont également prévues par la loi; toutes leurs contributions sont versées au crédit de leur Fonds de pension. Tel que spécifié par les termes de l'article 86, alinéa 5, du Chapitre 40 (24-25 Geo. V), je dois annuellement vérifier le fonds et présenter au Parlement un état des transactions faites durant l'année. Les états concernant ces Fonds paraissent dans ce volume, page 170.

La réorganisation des services de comptabilité dont il est fait mention dans mon dernier rapport sera bientôt terminée.

Fonds d'amortissement

Tel que prescrit par l'article 46, paragraphe 2, alinéa (e), de la Loi du Revenu consolidé et de la Vérification, 1931, je fis faire la vérification des comptes des caisses d'amortissement.

Les disponibilités à placer aux caisses d'amortissement de cinq des emprunts du Dominion étaient:

Versement annuel de la demie de 1% sur le capital des emprunts	$ 1,679,984 48
Intérêts des valeurs déposées dans les caisses d'amortissement	2,019,155 66
Total	3,699,140 14

Ce montant fut employé à l'achat de valeurs canadiennes, ou déposé dans une caisse spéciale d'amortissement à la Banque de Montréal de Londres. Ces valeurs étant portées en compte pour leur prix au pair, les $21,845.72 d'escompte net sur les achats furent comme les années précédentes, crédités aux revenus de l'année.

En prévision du rachat de l'emprunt de 3½ pour cent 1909-34, des obligations de cet emprunt détenues dans les autres caisses d'amortissement furent transférées au compte s'y rapportant et échangées pour d'autres valeurs du Dominion. A échéance, l'argent en caisse fut transféré à un Compte de réalisation et les obligations de l'emprunt de 1909-34 furent annulées. Les valeurs restantes furent transférées au Compte de détention d'obligations comme fonds disponibles pour de nouveaux versements aux caisses d'amortissement.

La caisse d'amortissement de l'emprunt de 1930-50 fut ajustée de façon à ne détenir que des valeurs de cet emprunt.

Le tableau suivant donne, aux 31 mars 1934 et 1935, la valeur au pair des obligations et des argents détenus pour les caisses d'amortissement:

Emprunt	31 mars 1935	31 mars 1934	Augmentation ou *Diminution
1909-34, 3½ p.c.:—			
Titres		$ 18,005,868 35	$ *18,005,868 35
Argent comptant		368,321 01	*368,321 01
		18,374,189 36	**18,374,189 36*
1930-50, 3½ p.c.:—			
Titres	$ 35,499,085 20	33,186,848 04	2,312,237 16
1940-60, 4 p.c.:—			
Titres	18,393,344 35	17,664,703 96	728,640 39
1953-58, 4 p.c.:—			
Titres	540,031 37	180,693 07	359,338 30
1950-55, 3¼ p.c.:—			
Titres	100,227 17		100,227 17
Total	54,532,688 09	69,406,434 43	*14,873,746 34

Subventions aux Provinces

Les subventions statutaires payées aux différentes provinces s'élevèrent à $13,768,953.24, soit, sur l'année précédente, une augmentation de $41,388.28, due à ce que les montants versés aux provinces du Manitoba, de l'Alberta et

de la Saskatchewan furent calculés pour les douze mois, d'après le chiffre de leur population au 1er janvier 1934, au lieu que l'année précédente le second semestre seulement avait été payé en se basant sur cette évaluation.

En attendant la revision des subventions à payer aux provinces de la Nouvelle-Ecosse, du Nouveau-Brunswick et de l'Ile du Prince-Edouard, ces provinces reçurent, tel que prévu au crédit 218 de la Loi de finances, n° 4 de 1934, des paiements additionnels se totalisant à $1,600,000.

Frais de déplacements

Le total des frais de déplacements de l'année, tel que donné dans la "Classification et Sommaire des Dépenses, par Ministère", paraissant à la page 117 de ce volume, fut de $2,879,388.64 contre $2,676,386.06 en 1933-34. Les dépenses analogues de 1932-33, 1931-32 et 1930-31 avaient été respectivement de $3,097,235.37, $3,736,818.65 et $4,579,401.28.

Des augmentations, d'un montant global de $262,708.80 furent constatées dans dix-neuf départements, les plus importantes étant celles des ministères des Finances, $39,380.46, des Affaires Indiennes $18,330.78, de la Marine $25,873.80, des Mines $10,245.27, de la Défense Nationale $18,149.04, des Travaux publics $41,023.84 et de la Gendarmerie Royale à cheval $73,321.38. Des diminutions se totalisant à $59,706.22 se produisirent dans dix départements, la plus importante étant celle du Ministère de l'Agriculture, dont les frais de déplacement accusèrent une diminution de $34,077.15 sur ceux de l'année précédente.

Au cours de l'année, quelques fonctionnaires se servant de leur automobile ayant réclamé des frais de déplacement excédant le tarif autorisé, je m'objectai au paiement de ces frais, et j'en fis rapport au Comité spécial dont il est fait mention dans cette Introduction au chapitre "Automobiles et frais d'entretien".

Les termes des articles 43 et 44 de la "Loi concernant la Chambre des communes et le Sénat" (Ch. 147, S.R.C. 1927), donnant lieu à des interprétations différentes, il s'ensuit que, les frais de voyages des membres du Parlement ne sont pas calculés de façon uniforme. Comme les dispositions de la Loi du Revenu consolidé et de la Vérification demandent que ces dépenses soient soumises à la même vérification que toutes celles payées à même les fonds publics, je déférai cette question au Conseil du Trésor qui l'a toujours à l'étude.

Secours aux chômeurs

Au 31 mars 1935, les dépenses totales engagées par le Gouvernement pour venir en aide aux chômeurs étaient de l'ordre de $167,333,723.57 se répartissant comme suit:

Lois	Total des dépenses le 31 mars 1934	Dépenses de 1934-35	Total
Loi remédiant au chômage, 1930	$ 18,174,052 49	$ 2,500 00	$ 18,176,552 49
Loi continuant l'allégement du chômage et l'aide à l'agriculture, 1932	42,717,363 32	52,242 90	42,769,606 22
Loi de Secours, 1932	26,072,912 20	398,927 66	26,471,839 86
Loi de Secours, 1933	28,382,088 58	2,419,951 85	30,802,040 43
Loi de Secours, 1934	.....	49,113,684 57	49,113,684 57
Total	115,346,416 59	51,987,306 98	167,333,723 57

Le développement des dépenses de l'année financière 1934-35 est donné, ci-après, par ministère et par loi:

Ministères	Vol. II partie	Loi remédiant au chômage 1930	Loi continuant l'allégement du chômage et l'aide à l'agriculture 1931 et 1932	Loi de Secours 1932	Loi de Secours 1933	Loi de Secours 1934	Total
Bureau de l'Auditeur Général	C-5	.....	.....	.....	.....	$ 3,826 19	$ 3,826 19
Défense Nationale	Q-60	.....	.....	.....	$ 80,820 58	$7,567,550 84	7,648,371 42
Finances	F-34	.....	.....	.....	6,710 04	.....	6,710 04
Intérieur	K-33	.....	.....	.....	.....	533,207 52	533,207 52
Travail	M-8	$ 2,500 00	$ 52,242 90	$398,927 66	2,332,421 23	41,009,100 02	43,795,191 81
Total		2,500 00	52,242 90	398,927 66	2,419,951 85	49,113,684 57	51,987,306 98

Tel qu'il ressort du tableau ci-après, les paiements faits aux provinces en vertu des différentes lois de secours, y compris les prêts additionnels, s'élèvent à $66,485,407.34. La colonne " Dépenses " ne donne que la portion des dépenses engagées par les provinces et que le Gouvernement fédéral a remboursé. Les $8,410,734.07 entièrement à la charge du Dominion ne sont pas inclus dans ce tableau.

Provinces	Dépenses	Montant net des prêts impayés en 1933-34	Total
Ile-du-Prince Edouard	$ 222,020 53	.....	$ 222,020 53
Nouvelle-Ecosse	801,953 87	.....	801,953 87
Nouveau-Brunswick	442,191 68	.....	442,191 68
Québec	11,401,313 36	.....	11,401,313 36
Ontario	15,561,578 66	.....	15,561,578 66
Manitoba	2,211,963 74	$ 2,874,630 82	5,086,594 56
Saskatchewan	8,046,366 61	10,141,014 02	18,187,380 63
Alberta	1,713,028 30	1,926,475 69	3,639,503 99
Colombie-Britannique	3,176,156 16	7,966,713 90	11,142,870 06
Total	43,576,572 91	22,908,834 43	66,485,407 34

Les vérifications courantes, préalables et postérieures, des secours payés par le Ministère du Travail ou par d'autres services, furent faites comme précédemment.

Les paiements faits, en vertu des dispositions des lois de secours, aux provinces ou à différents services, depuis l'application de ces lois jusqu'au 31 mars 1935, et ceux faits pendant l'année financière 1934-35, paraissent dans ce volume, aux " États Divers ", pages 200 à 203.

Les états des paiements de secours, certifiés par le vérificateur provincial et un fonctionnaire désigné par le Gouvernement de la province, furent vérifiés et ordonnancés par les fonctionnaires du Ministère fédéral du Travail. Les comptes de dépenses furent soumis dans mon Bureau à une vérification préalable qui fut limitée aux détails donnés dans ces états certifiés et les pièces justificatives les appuyant.

Bien que, dans mon dernier rapport (volume I, page lxxviii), j'aie dû faire remarquer que les "responsabilités et les devoirs incombant à l'Auditeur Général, d'après les termes de l'arrêté en Conseil du 12 mars 1934 (C.P. 222) sont

tels que, à mon avis, l'on n'était pas dans l'intention de les comprendre au nombre des devoirs constitutionnels de son Bureau ", un arrêté en Conseil du 11 août 1934 (C.P. 1835), rédigé dans les mêmes termes que le précédent, m'ordonnait de vérifier les dépenses engagées par les provinces et les municipalités, conformément aux termes de la Loi de Secours, 1934.

Le Conseil du Trésor n'a pas répondu à ma lettre en date du 30 avril 1934 (volume I, 1934, page lxxix) lui demandant l'autorisation de prendre de nouveaux fonctionnaires et de modifier l'organisation de mon Bureau si, comme le demandait l'arrêté en Conseil ci-dessus (C.P. 222), l'on devait procéder à la vérification des comptes de secours des provinces. J'ai par suite " continué de faire la vérification des comptes provinciaux de secours autres que ceux des municipalités, voulant m'assurer, tout au moins en ce qui concerne ces comptes, si les intérêts du Trésor étaient sauvegardés suffisamment." Avant d'adopter cette ligne de conduite, j'avais fait faire des inspections et des vérifications des dépenses de secours dans plusieurs villes, y compris les capitales de chaque province, à l'exception de Toronto. Un examen des comptes de secours de cette dernière ville est actuellement en cours.

Depuis la publication de mon dernier rapport, j'ai fait faire, sous ma direction, de nouveaux examens, vérifications et inspections des comptes de secours des Provinces de l'Ontario, du Québec, de l'Alberta, du Manitoba et de la Saskatchewan. Le nombre et l'étendue en furent forcément limités par suite des raisons données ci-avant.

Toutes ces vérifications révélèrent que le Gouvernement fédéral avait contribué à des dépenses auxquelles il n'était pas tenu d'après les conventions conclues avec les provinces et, par suite de mes rapports, des ajustements eurent lieu et des recouvrements ont été ou seront faits. Quelques-unes des provinces toutefois ne semblent pas vouloir tenir compte de mes recommandations relatives aux remboursements. L'insuffisance et l'inefficacité de quelques-unes des vérifications faites par les fonctionnaires provinciaux, leurs méthodes surannées de comptabilité, signalées par moi à différentes reprises, sont cause de la longueur de ces vérifications et augmentent d'autant les dépenses à la charge du Gouvernement fédéral.

Les résultats de chacune de mes vérifications spéciales ont été communiqués au Ministre des Finances et ampliation de mon rapport délivré au Ministre du Travail.

Le petit nombre de vérificateurs dont je dispose, le manque de directives, l'insuffisance du contrôle exercé par les fonctionnaires fédéraux sur les comptes de secours des provinces et le fait que les provinces ne se sont pas conformées aux recommandations que je faisais dans mes rapports, sont en partie cause des difficultés que j'ai à surmonter. Toutefois, ces vérifications n'ont pas été sans résultat, puisqu'elles révélèrent que le Gouvernement fédéral avait payé des sommes substantielles ne devant pas être à sa charge et qu'elles lui fournirent, ainsi qu'aux provinces, des informations pouvant aider à améliorer la comptabilité et le contrôle et sauvegarder plus efficacement les deniers publics.

Défense Nationale.—Les dépenses du Ministère de la Défense Nationale, s'élevèrent à $7,648,371.42, dont $80,820.58 étaient autorisés par les dispositions de la Loi de Secours, 1933, et la balance, soit $7,567,550.84 par celles de la Loi de Secours, 1934. Ces dépenses se répartissent comme suit:

Constructions de routes	$	2,465,242 25
Camps d'entraînement, casernes, routes, etc		2,053,210 23
Aérodromes, champs d'atterrissage, etc		1,790,691 76
Débrouissaillages		296,781 14
Réparations aux fortifications, travaux forestiers, administration générale, etc		1,042,446 04
Total		7,648,371 42

Parcs Nationaux.—Les dépenses engagées conformément aux dispositions de la Loi de Secours, 1934, s'élevèrent à $515,910.69 et sont entièrement à la charge du Gouvernement fédéral. La province d'Alberta a remboursé en totalité les $61,182.25 qui lui avaient été avancés en vertu des termes de la Loi de Secours, 1932. Sur ce montant le Ministère de l'Intérieur reçut $60,-794.73 et celui des Chemins de Fer et Canaux, $387.52, donnés à la page " W " 11, du volume II comme recouvrement sur les dépenses, conformément aux termes de la Loi d'indemnisation des employés de l'État.

Fonds de Stabilisation d'Agriculture.—En vertu des termes de l'article 3, alinéa " b " de la Loi de Secours de 1933, un arrêté en Conseil du 2 juin 1933 (C.P. 973), approuvait des règlements autorisant de payer aux exportateurs, en Grande-Bretagne, de certains produits agricoles et de poissons, un montant global de $6,710.04. Le détail des réclamations et des frais d'administration résultant de ces règlements paraît dans le Volume II, page " F " 34.

Fonds de passages à niveau.—Sur les $544,543.43 disponibles le 1er avril 1934, $486,783.28 furent déboursés durant l'année, laissant au 1er avril suivant un solde créditeur de $57,760.15 (Comptes publics, Bilan du Dominion, Annexe " P ", page 13.) Le développement de ces dépenses paraît dans ce volume, pages 168 à 170.

Esquimaux nécessiteux de la Province de Québec.—En attendant que l'on ait porté devant la Cour Suprême la question de savoir quel service devait prendre à sa charge les paiements de secours aux Esquimaux nécessiteux de la Province de Québec, un arrêté en Conseil en confia la distribution au Ministère de l'Intérieur qui dépensa, de ce chef, $17,296.83, inclus dans les $533,207.52 dépensés par lui conformément aux termes de la Loi de Secours, 1934.

Prêts aux Provinces.—Sur les prêts leur ayant été consentis, conformément aux termes des différentes lois de secours, le 1er avril 1934, les quatre provinces de l'Ouest devaient encore $51,314,180.91. Les imputations à ces comptes, en 1934-35, y compris les $46,305,893.20 de prêts renouvelés à échéance, s'élevèrent à $73,987,704.67. Outre les prêts échus et renouvelés, les $51,078,870.24 de crédits comprennent un montant de $4,772,977.04 représentant des remboursements en espèces et des crédits relatifs à la quote-part de dépenses entièrement à la charge du Dominion. Les intérêts sur les avances aux provinces, mentionnés à la page "P" du volume II, s'élevèrent à $2,855,193.01, dont $1,670,381.54 furent encaissés et la balance, soit $1,184,811.47, capitalisée en la comprenant dans le compte des prêts. Au 31 mars 1935, le montant des prêts impayés était de $74,223,015.34.

Conformément aux dispositions d'arrêtés en Conseil, passés en vertu de la Loi de Secours, 1933, le Gouvernement du Canada a garanti le paiement des bons du Trésor de la Colombie Britannique, d'un montant de $626,533.75 et de la Province du Manitoba d'un montant de $5,894,127.49, émis pour obtenir des avances en banque relativement au rachat, à New-York, des obligations de ces provinces.

Les garanties données aux agences des banques à charte de Winnipeg, conformément aux termes de la Loi de Secours, 1932, pour aval des $8,820,660.08 d'obligations de la Banque d'épargne de la Province du Manitoba, représentées par des bons du Trésor d'une valeur de $12,442,400, furent renouvelées jusqu'à ce que la Province se soit acquittée en totalité de ces obligations.

Ci-dessous est un sommaire des prêts faits en 1934-1935 à titre de secours aux différentes provinces.

Province	Avances totales impayées au 1er avril 1934	Avances en 1934-35	Rembour-sements et crédits durant 1934-35	Balance impayée au 31 mars, 1935	Intérêts payés par les provinces en 1934-35
Alberta	$10,050,524 31	$11,977,000 00	$10,050,524 31	$11,977,000 00	$ 518,598 99
Colombie-Britannique	7,047,520 83	15,014,234 73	7,047,520 83	15,014,234 73	454,487 15
Manitoba	10,233,998 63	12,851,629 45	9,976,998 63	13,108,629 45	521,438 64
Saskatchewan	23,982,137 14	34,144,840 49	24,003,826 47	34,123,151 16	1,360,668 23
Total	51,314,180 91	73,987,704 67	51,078,870 24	74,223,015 34	2,855,193 01

Dépenses imprévues

Les dépenses imprévues, engagées avec l'autorisation du Conseil du Trésor et imputées au crédit 219, s'élevèrent à $49,172.90 contre $78,099.75, en 1933-34. Ci-après, sont donnés les dépenses des différents ministères avec la page du volume II où en paraît le développement:

Ministères	Volume II page	Montant
Affaires Extérieures	E-9	$ 4,221 41
Auditeur Général (Bureau de l')	C-5	5,788 91
Conseil Privé	U-3	1,625 00
Défense Nationale	Q-62	2,477 30
Justice	L-17	6,833 33
Finances	F-40	26,773 95
Travail	M-11	750 00
Travaux Publics	V-92	703 00
Total		49,172 90

Boni sur le blé

Au cours de l'année, $1,174.46 furent payés à même ce fonds, laissant, au 31 mars 1935, une balance disponible de $10,352.45. (Comptes publics, Bilan du Dominion, Annexe " Q ", page 14).

Il n'y eut, au cours de l'année, aucuns frais d'administration.

Élévateurs du Gouvernement canadien

Les revenus et les dépenses des élévateurs exploités, ou donnés à ferme, par le Gouvernement, s'établissent comme suit:

	Revenus	Dépenses
Ministère du Commerce:—		
Exploités par le Gouvernement	$ 203,285 92	$ 261,584 21
Donnés à ferme	60,033 32	
	263,319 24	
Chemins de fer et Canaux:—		
Exploités par le Gouvernement	363,651 31	361,216 58
Total	626,970 55	622,800 79

Le Gouverneur en son Conseil autorisa de donner à ferme les élévateurs de Port Arthur et de Prince Rupert. Les livres et les états des différents élévateurs furent vérifiés comme les années précédentes. Les comptes de la Commission des Grains furent soumis à une vérification courante par mon Bureau.

Des états, relatifs aux transactions concernant la récolte de 1933-34, ont été établis d'après le rapport des vérificateurs de la Commission des Grains, du Ministère du Commerce; ils paraissent dans les " États divers ", page 175 de ce volume.

Commission canadienne de la Radio-diffusion

Les recettes de l'année provenant tant des émissions commerciales que de diverses autres sources, s'élevèrent à $230,674.65 qui, ajoutés aux $7,983.16 représentant le solde créditeur du fonds fiduciaire le 1er avril 1934, portèrent les revenus de l'année à $238,657.81.

Les déboursés effectués par la Commission, conformément aux termes de l'article 14 de la loi la régissant, s'élevèrent à $237,813.02, laissant, au 31 mars 1935, un solde disponible de $844.79 (Comptes Publics, Bilan du Dominion, Annexe " O ", page 13).

Les comptes de la Commission furent vérifiés par mes inspecteurs et le développement de ses dépenses est donné dans le Volume II de mon rapport, pages " O ", 46 à 49.

L'état ci-après donne le montant des revenus et des dépenses de l'année des services radiotélégraphiques et radiotéléphoniques en tant que dépendant du Ministère de la Marine et de la Commission canadienne de la radio-diffusion. Outre ces revenus, des remboursements peu importants provenant d'avances comptables, etc. sont compris dans le revenu casuel.

Services de Radio-Diffusion

Revenus—		
Ministère de la Marine:—		
Permis de réception		$ 1,487,408 04
Permis particuliers, commerciaux et d'amateurs, de radio-diffusion		3,285 00
Commission canadienne de la radio-diffusion:—		
Revenus de la radio-diffusion commerciale, etc. (déposés au Fonds fiduciaire)		230,674 65
Total		1,721,367 69
Dépenses—		
Ministère de la Marine:—		
Service de radio-diffusion, améliorations générales des conditions de réception (Vol. II, partie "O", page 24)		255,283 16
Commission canadienne de la radio-diffusion:—		
Payées à même les crédits 233 et 341	$ 1,248,923 41	
Payées à même les revenus de radio-diffusion commerciale etc. (Fonds fiduciaire), (Vol. II, partie "O", page 49)	237,813 02	
		1,486,736 43
Total des dépenses		1,742,019 59
Excédent des revenus sur les dépenses des services de radio-diffusion		20,651 90

Service de Radio-Télégraphie

Revenus—	
Volume II, partie "O", page 3	$ 65,827 76
Dépenses—	
Payées à même le crédit 129 (Vol. II, partie "O", page 23)	535,691 39
Excédent des dépenses sur les revenus de la radio-télégraphie	469,863 63
Excédent, pour les deux services, des dépenses sur les revenus	490,515 53

Commission du district fédéral

Conformément aux dispositions de l'article 18 de la Loi de la Commission du district fédéral de 1927, les comptes, de 1934-35, de la Commission furent vérifiés par moi et des états s'y rapportant sont donnés dans ce volume, pages 145 à 149.

Ci-après est un état résumé permettant la comparaison des recettes et des dépenses au cours de cette année, et de la précédente:

—	1934-35	1933-34	Augmentation *Diminution
RECETTES—			
Subventions statutaires	$ 185,500 00	$ 154,193 66	$ 31,306 34
Crédits votés par le Parlement	10,000 00	55,000 00	*45,000 00
Divers	28,165 60	7,437 29	20,728 31
Total	$ 223,665 60	$ 216,630 95	$ 7,034 65
DÉBOURSÉS—			
Traitements et Salaires	142,719 88	146,179 93	*3,460 05
Matériel	56,312 22	71,374 04	*15,061 82
Achats de propriétés	7,000 00	7,264 45	*264 45
Lutte contre les moustiques	1,500 00	.....	1,500 00
Divers	6,225 49	6,558 20	*332 71
Total	$ 213,757 59	$ 231,376 62	$ *17,619 03
EXCÉDENT DES DÉBOURSÉS SUR LES RECETTES	.....	$ 14,745 67	.....
EXCÉDENT DES RECETTES SUR LES DÉBOURSÉS	$ 9,908 01	.....	.....

Au crédit de $55,000.00 (Crédit 225) prévu pour l'entretien et l'amélioration des parcs de Rideau Hall et du Conseil des recherches, il faut ajouter $52,400.00 imputés au crédit 104 prévu pour l'entretien des terrains du Gouvernement. Les dépenses à même ces deux crédits s'élevèrent respectivement à $54,988.28 et $48,690.96. Le développement de ces dépenses dont j'ai fait faire la vérifiaction, paraît dans ce volume, page 145.

Loi d'Indemnisation des employés de l'État

Les sommes versées aux "Provincial Workmen's Compensation Boards", ou payées directement par le Ministère des Chemins de Fer et Canaux, s'élevèrent à $184,138.81, portant, au 31 mars 1934, le total des paiements à $4,227,894.25. A cette même date, les déboursés des "Compensation Boards" et du Ministère s'élevaient à $4,157,987.36, laissant à justifier une somme de $69,906.89.

Ci-après est le sommaire de l'état de caisse pour l'année financière.

Balance entre les mains des "Compensation Boards" le 1er avril, 1934		$ 69,906 89
Contribution du Gouvernement du Dominion pour 1934-35		199,837 20
Intérêts sur l'argent en banque		706 22
		$ 270,450 31
Déduire—		
Déboursés	$ 198,196 45	
Intérêts payés au Dominion	706 22	
		198,902 67
Balance entre les mains des "Compensation Boards", le 31 mars, 1935		$ 71,547 64

Un sommaire des avances faites aux Compensation Boards paraît dans le Volume II, page "W" 11, et un état sommaire des dépenses engagées en vertu de la loi paraît à la page 167 de ce volume.

Enquête sur les pêcheries internationales

Les dépenses de la Commission Internationale sur la pêche du flétan s'élevèrent à $49,847.74, dont $24,879 furent payés par les Etats-Unis et la balance, soit $24,968.74, par le Canada (Volume II, page "FF", 15). Depuis sa création, en 1924, les dépenses totales de la Commission s'élèvent à $541,384.10.

Pensions de vieillesse

Le Gouvernement du Dominion, pour sa quote-part, versa $14,942,459.36 aux provinces ayant passé des lois pour accorder des pensions de vieillesse, soit 75 p.c. du montant total payé à ce titre durant l'année. Le développement de ces dépenses, qui excèdent de $2,628,864.43 celles de 1933-34, paraît dans le volume II, page "M" 7. Les pensionnés qui, le 31 mars 1934, étaient au nombre de 86,873, se trouvaient être 101,051 le 31 mars suivant.

Une inspection faite dernièrement dans plusieurs provinces permit de réduire ou d'annuler plusieurs pensions qui n'avaient pas été accordées tel que prévu par les dispositions de la Loi, et avaient entraîné des trop payés de plusieurs milliers de dollars qui seront en partie recouvrables. Bien qu'il ne m'ait été possible de faire faire qu'un petit nombre de vérifications d'épreuve de ces comptes, comme chaque pension accordée coûte en moyenne au Gouvernement fédéral $1,000.00, répartis sur le nombre d'années de vie du pensionné, ces annulations et réductions permettront au Trésor de réaliser des économies substantielles.

J'insistai dans chacun de mes rapports précédents sur la nécessité, pour les ministères fédéraux chargés du paiement de ces comptes, d'en faire une inspection régulière. J'ai été informé que, depuis le mois d'avril 1935, date à laquelle l'administration de la Loi des Pensions fut transférée du Ministère du Travail à celui des Finances, les fonctionnaires de ce dernier Ministère en font actuellement la vérification. Je crois comprendre toutefois que, d'une façon générale, cette vérification se borne actuellement aux pensions nouvellement allouées et il serait cependant opportun que celles en cours depuis longtemps soient également l'objet d'une telle vérification, sachant par expérience que, dans le passé elles étaient accordées avec plus de facilité qu'aujourd'hui. Comme je l'ai déjà mentionné, ces inspections sont d'autant plus nécessaires que les vérificateurs provinciaux ne certifient pas la validité de la pension bien que, sur les états de comptes transmis au Gouvernement fédéral concernant la quote-part due par lui, ils déclarent que toutes les pensions ont été accordées conformément aux termes de la Loi des Pensions de vieillesse et aux dispositions des règlements passés en vertu de cette loi. Il s'ensuit que, dans la plupart des cas, ces certificats n'offrent pas une garantie suffisante relativement au montant de la pension. Dans une province, le vérificateur a même certifié l'exactitude des montants portés en compte plusieurs jours avant que la vérification ne soit faite.

Les règles suivies pour accorder ces pensions diffèrent totalement suivant les provinces et, comme je le faisais remarquer précédemment, certains articles de la loi fédérale, et des règlements pris en vertu de cette loi, ne sont pas encore interprétés de façon uniforme. Néanmoins, mon Bureau a contribué à introduire certaines améliorations à ce sujet, mais tous les fonctionnaires en charge

des pensions sont unanimes à convenir qu'il serait opportun, et même nécessaire, d'amender ces règlements si l'on veut en arriver à une application uniforme de la loi. Les fonctionnaires des provinces, chargés de l'administration de la Loi des pensions ayant, sur des questions d'une importance primordiale, des points de vue absolument opposés, il serait désirable qu'ils se réunissent pour discuter cette question et en arriver à une entente.

Mes rapports sur ces vérifications sont transmis au Ministère des Finances; ils exposent non seulement les cas où l'on ne s'est pas conformé à la loi mais, en outre, ils font plusieurs suggestions qui, à mon avis, si elles étaient adoptées feraient disparaître en grande partie les difficultés présentes.

Fonds de passages à niveau

La Commission des Chemins de Fer, au cours de l'année, paya, à même ce fonds, $774,819.83, contre $310,074.84, en 1933-34. Au 31 mars 1935 sur les $5,200,000 versés en vertu des dispositions de la Loi des Chemins de Fer et les $500,000 payés conformément aux termes du crédit 348, $5,699,958.80 avaient été déboursés, laissant un solde disponible de $3,041.20.

Les développements des dépenses de l'année paraissent aux pages 168 et 169 de ce volume.

Conseil des recherches

Les dépenses nettes du Conseil des Recherches payables à même les crédits votés qui, en 1933-34, avaient été de $379,499.93 s'élevèrent, au cours de l'année à $391,953.48, y compris les $31,943.71 avancés pour des travaux de recherches et les $1,000,00 versés à titre de subvention à la "Canadian Society of Technical Agriculturists".

Les revenus et les contributions provenant d'autres sources s'élevèrent à $72,298.91, dont $30,309.07 virés du fonds de recherches sur les grains et $130.00 provenant du "Pacific Science Congress Funds". Sur ce montant $17,618.50 furent déposés au compte spécial, et la balance au Fonds fiduciaire,

Les fonds reçus par le Conseil pour des fins déterminées sont déposés au fonds fiduciaire pour le paiement des travaux envisagés; les autres recettes, y compris les revenus, sont placées au crédit du compte spécial et sont disponibles pour les travaux autorisés par le Conseil.

Sur les $17,618.50 qui, comme il est expliqué ci-avant, furent versés au crédit du compte spécial, $14,649.02 furent réservés pour des travaux spéciaux de recherches et virés au Fonds fiduciaire, et la balance, soit $2,969.48 employée à payer les frais d'impressions du "Canadian Journal of Research".

Le solde du fonds fiduciaire s'élevant, le premier avril 1934, à $43,060.48, s'accrut au cours de l'année de $115,354.56, dont $39,508.15 représentaient les contributions versées par l'industrie, $30,888.32 des avances à même le crédit, et $44,958.09 un virement du Fonds de recherches sur les grains et du Compte spécial. Les déboursés de l'année s'élevèrent à $125,675.20 laissant au 31 mars 1935, une balance disponible de $32,739.84. (Comptes publics, Bilan du Dominion, Annexe "O", page 13).

Le crédit du "Pacific Science Congress Funds" était au premier avril 1934, de $18,125.22, qui s'accrût des $130.00 provenant de la vente de publications et portèrent à $18,255.22 le montant disponible, dont $13,317.23 furent dépensés

durant l'année, laissant, au 31 mars 1935, entre les mains du Comité, une somme de $4,937.99. Les développements de ces dépenses paraissent dans le Volume II de ce rapport, page "ZZ", 26.

Au premier avril 1934, le Fonds de Recherches sur les Grains était constitué par des obligations du Dominion d'une valeur nominale de $145,000, dont $20,000 furent vendues avec une prime de $2,105 qui, avec les $8,204.07 d'intérêts furent virés au Comité des Recherches sur les grains, laissant en caisse le 31 mars 1935, des obligations d'une valeur au pair de $125,000.

Les avances non justifiées par le Comité ou les membres correspondants s'élevaient, le 31 mars 1935, à $16,667.63 auxquels il faut ajouter $32,739.84, $125,000 et $4,937.99 représentant respectivement les soldes du Fonds fiduciaire, du Fonds de Recherches sur les Grains et du "Pacific Science Progress Fund", et portant, à cette date, le montant à justifier à $179,345.46 (voir Volume II, page "ZZ", 25).

Le développement des dépenses du Conseil des Recherches paraît dans le Volume II de ce rapport, pages "ZZ", 24 à 26.

Au premier avril 1934, la balance du fonds spécial de Recherches sur les Grains s'élevait à $5,004.31. Les dépenses de l'année s'élevèrent à $101.25 laissant, au 31 mars 1935, une balance disponible de $4,903.06. (Comptes publics, Bilan du Dominion, Annexe "D", page 13).

Comptes du Yukon

Comptes du Gouvernement du Territoire.—Des états comparatifs des comptes du Gouvernement du Territoire du Yukon, y compris les comptes spéciaux de la vente des liqueurs, établis tant d'après les états annuels du Trésorier du Territoire que d'après les états mensuels de revenu et de dépenses qui, appuyés de pièces justificatives, me sont transmis pour vérification, paraissent aux pages 156 à 160 de ce volume. Une vérification locale des comptes du Territoire fut faite tout dernièrement par un de mes fonctionnaires.

Les subventions versées par le Gouvernement accusent, cette année encore, une nouvelle diminution. Au cours des quatre dernières années, elles s'élevèrent à $120,500 en 1931-32, $105,000 en 1932-33, $70,000 en 1933-34 et $60,000 en 1934-35. Le bénéfice sur la vente des liqueurs fut de $51,306.64 contre $50,235.81 en 1933-34, dont $50,000 furent virés au compte du Trésorier du Territoire.

J'attirai l'attention du Ministère de l'Intérieur sur un paiement de $467.41 représentant les intérêts sur des découverts en banque qui, depuis plusieurs années, ne s'étaient plus produits à la suite des objections que j'avais élevées contre cette coutume.

Comptes du Gouvernement fédéral.—Un état comparatif des revenus et des dépenses des différents ministères dans le Territoire du Yukon paraît dans ce volume, page 156.

L'augmentation de revenus de $25,381.52 se produisit principalement dans la Gendarmerie Royale à cheval et le Ministère de l'Intérieur, comme aussi la diminution de $38,713.14 dans les dépenses. L'excédent des dépenses sur les revenus fut de $253,092.15 contre $317,186.81 en 1934.

DÉPENSES EN CAPITAL

Aux $6,889,415.81 dépensés à même les $7,245,996.88 prévus par la Loi de finances pour les dépenses en Capital, il faut ajouter un montant de $218,000.69, payé en vertu d'un jugement adjudicatif de la Cour de l'Echiquier qui porta le total des dépenses en capital à $7,107,416.50. Les sommes créditées, durant l'année, au Compte Capital, provenant de ventes diverses, transferts, etc., s'élevèrent à $80,408,89, tel que mentionné ci-après, ainsi que dans ce volume, page 122.

Ministère	Vol. II pages	Dépenses	Recouvrements	Dépenses nettes
Marine	O-52	$ 5,910,094 60	$ 55,153 63	$ 5,854,940 97
Travaux publics	V-129	333,642 52	.....	333,642 52
Chemins de fer et Canaux	W-30	863,679 38	25,255 26	838,424 12
Total	.....	7,107,416 50	80,408 89	7,027,007 61

Les montants correspondants de 1933-34 sont: Dépenses $6,580,084.68; recouvrements $89,751.82; balance nette $6,490,332.86.

Sur les $7,107,416.50 de dépenses en capital, une somme de $5,820,032.75 fut employée au dragage du chenal de navigation du Saint-Laurent. Divers autres montants furent dépensés pour le chemin de fer de la Baie d'Hudson et le Canal de navigation Welland, dont il est fait mention ci-après.

Je tiens à rappeler les recommandations parues dans des rapports précédents sur l'opportunité: de faire une révision et un nouvel ajustement de la valeur à laquelle sont portés dans le Bilan du Dominion certains biens immobiliers, d'établir une distinction plus marquée entre les dépenses en capital et les dépenses ordinaires, de présenter au Parlement un budget établi d'après cette classification, et de dresser un inventaire des biens immobiliers appartenant à la Couronne, comme le recommandait, en 1908, un sous-comité des Comptes publics.

Je suis toujours d'avis que cette question devrait être prise sérieusement en considération par la Chambre, afin de faire le plus tôt possible une révision du Bilan du Dominion, tout particulièrement, comme je le recommande depuis 1924-1925, en ce qui concerne les dépenses en capital.

Chemins de fer de la Baie d'Hudson

Les dépenses nettes de construction du chemin de fer de la Baie d'Hudson et des Terminus, imputées au crédit 84, s'élevèrent à $450,897.98, soit une diminution de $303,295.75, sur l'année précédente.

Les remboursements comprennent outre les revenus de l'opération des trains se montant à $488,136.78, $163,552.91 provenant de diverses autres sources qui portent à $651,689.69 le montant versé au crédit.

Le coût total en capital, y compris celui des Terminus, qui le 31 mars 1934, s'élevait à $51,310,023.54, fut porté, le 31 mars suivant, après déduction des $18,869.90 recouvrés sur les dépenses en capital des années précédentes à $51,742,051.62 (Bilan du Dominion, Annexe "F", page 9), y compris les déficits d'exploitation. Conformément à un principe établi de la comptabilité des chemins de fer, ces déficits furent inscrits à un chapitre spécial dans les crédits de 1935-36.

Le détail des revenus et des dépenses de l'année est donné dans le Volume II, pages "W", 30, 31 et 35.

Canal de navigation Welland

Les dépenses de construction du Canal de navigation Welland, imputables aux crédits 86 et 305 furent de $317,664.84 auxquels vient s'ajouter une somme de $10,821.01, payée en vertu d'un jugement adjudicatif de la cour de l'Echiquier portant à $328,485.85 la dépense totale de l'année. Un montant de $3,741.36, recouvré sur les dépenses en capital des années précédentes, réduisit au 31 mars 1935, le montant global du coût du Canal, à $130,568,734.64 (Comptes publics, Bilan du Dominion, Annexe "E", page 9).

Le développement des dépenses et des remboursements de l'année paraît dans le volume II, pages "W", 32 à 35.

VÉRIFICATION DES COMPTES-MATIÈRES ET DU MATÉRIEL

L'article 47, alinéa 1, paragraphe d, de la Loi du Revenu consolidé et de la Vérification, 1931, stipule que "l'Auditeur Général doit, de temps à autre, examiner les comptes et registres concernant le matériel, les fournitures, les approvisionnements ou matières qui appartiennent à Sa Majesté et, par les épreuves qu'il peut juger nécessaires, s'assurer que ces comptes sont en règle",

Conformément aux termes de cet article, je demandai aux ministères de me communiquer des inventaires complets et certifiés de toutes leurs matières.

Comme les années précédentes, les inventaires, ou portions d'inventaires n'ayant pas été évalués en totalité, le matériel et l'équipement placés sous le contrôle du Ministère de la Défense Nationale, les machines et le matériel de certains établissements et laboratoires du Gouvernement, les objets, œuvres d'art, etc. exposés dans les musées et se trouvant aux Archives publiques, et enfin, sauf dans certains cas, les fournitures achetées par le Ministère des Travaux publics pour divers départements, ne sont pas inclus dans le tableau suivant, qui permet de comparer les inventaires de plusieurs ministères, au cours de cette année et de la précédente. Les travaux en cours d'exécution à l'Imprimerie du Roi y sont toutefois inclus.

Ministères	1934-35	1933-34	Augmentation	Diminution
Affaires Indiennes	$ 251,183 84	$ 31,571 03	$ 219,612 81	
Chemins de fer et canaux	2,363,908 93	2,366,860 45		$ 2,951 52
Commerce	200,888 77		200,888 77	
Commission canadienne de la radio-diffusion	266,908 79		266,908 79	
Conseil Privé	924 71	998 36		73 65
Etablissement des Soldats	122,354 78	10,460 47	111,894 31	
Finances	38,137 69		38,137 69	
Gendarmerie royale à cheval	264,271 17	326,721 53		62,450 36
Imprimerie et papeterie	329,327 82	331,424 27		2,096 45
Intérieur	1,288,858 93	642,032 11	646,826 82	
Justice	2,475,267 15	2,521,601 01		46,333 86
Législation	16,961 03	21,062 84		4,101 81
Marine	633,286 32	698,996 38		65,710 06
Mines	136,003 78	114,304 37	21,699 41	
Pêcheries	41,186 08	6,865 19	34,320 89	
Pensions	2,471,760 09	2,355,019 44	116,740 65	
Postes	1,697,144 01	1,760,801 53		63,657 52
Revenu National	243,081 50	254,856 25		11,774 75
Travaux publics	489,788 16	262,782 64	227,005 52	
Total	13,331,243 55	11,706,357 87	1,884,035 66	259,149 98
Augmentation nette			1,624,885 68	

L'augmentation brute de $1,884,035.66, est due principalement à ce que des états plus complets m'ont été transmis et que, pour la première fois, la valeur des inventaires de la Commission de la radio-diffusion et de certaines parties de ceux des ministères des Finances et du Commerce, auparavant incomplètes et maintenant à jour, y est incluse.

Les rapports qui m'ont été transmis m'ont permis de constater que si certains ministères ont apporté plus de soins que par le passé en établissant leurs inventaires, d'autres, toutefois, ne pouvant facilement évaluer le matériel qu'ils possèdent depuis plusieurs années, ont omis de l'inclure dans leurs états. Une grande partie de ce matériel a pourtant une valeur considérable et tant qu'une évaluation satisfaisante n'en aura pas été faite, l'état paraissant dans cette partie de mon rapport ne donnera qu'une idée incomplète de la valeur du matériel appartenant à la Couronne. J'ai dernièrement suggéré aux ministères une méthode permettant de faire cette évaluation et j'espère que des améliorations sensibles se produiront à ce sujet dans les inventaires de matériel et d'équipement qui me seront transmis l'année prochaine.

Depuis la publication de mon dernier rapport, j'ai fait faire, à Ottawa, un examen et une vérification étendue des comptes-matières et du matériel des ministères de l'Intérieur, des Postes et du Commerce, qui fut appuyée par un récolement serré. Des vérifications d'épreuves faites dans plusieurs bureaux auxiliaires de ces ministères révélèrent de nombreuses discordances entre les écritures et le matériel en mains, et prouvèrent que, en ce qui concerne la garde, la réception, la sortie ou la mise au rebut d'objets en surplus ou usagés, la Couronne n'était pas suffisamment protégée contre des pertes ou des gaspillages de fonds publics. J'adressai, par suite, plusieurs recommandations ayant en vue de faciliter l'introduction de méthodes de comptabilité plus adéquates, et je crois comprendre que les ministères intéressés les ont actuellement à l'étude.

Dans mon rapport précédent, j'insistais sur la nécessité que le Conseil du Trésor établit des règlements applicables à tous les ministères et permettant d'exercer un contrôle effectif sur les achats et l'emploi des matières et du matériel appartenant au Gouvernement. Je suis toujours d'avis qu'une décision immédiate devrait être prise à ce sujet. A ce propos, je veux également rappeler qu'il serait opportun que tous les ministères adoptassent une méthode moderne de comptabilité-matières qui, placée sous le contrôle unique de hauts fonctionnaires des ministères, permettrait d'établir une surveillance plus sévère sur les propriétés du Gouvernement, et faciliterait la vérification des "comptes et registres", prévue par les termes de l'article 47 de la Loi du Revenu consolidé.

La vérification annuelle du matériel et des écritures de l'Imprimerie du Roi est mentionnée dans cette Introduction, au chapitre "Imprimeur du Roi, comptes d'avances".

Matières en surplus et de rebut.—Le fonctionnaire du Comité de surveillance des contrats du Gouvernement en charge des matières de surplus ou de rebut, m'a transmis des états concernant les transferts ou les ventes de ces matières. Le tableau comparatif ci-dessous permet la comparaison de ces transactions au cours des deux dernières années.

—	1934-35	1933-34	Augmentation
Transférés à d'autres ministères	$ 196,809 78	$ 27,111 69	$ 169,698 09
Ventes au public	82,963 31	36,918 85	46,044 46
Total	279,773 09	64,030 54	215,742 55

Bien que des diminutions, d'un montant global de $11,924.41, aient été constatées dans plusieurs ministères, le Ministère des Chemins de Fer et Canaux, ayant vendu au Ministère de la Marine la drague *Churchill, No. 1* pour une somme de $181,622.50 (voir rapport 1933-34, page xxxii), les transferts entre ministères accusent cette année une augmentation de $169,698.09. L'augmentation de $46,044.46 dans les ventes au public est due principalement au plus grand nombre de ventes faites par les ministères de l'Intérieur, des Travaux publics et des Chemins de Fer.

COMPTES PUBLICS

Conformément aux dispositions des articles 46 et 47 de la Loi du Revenu consolidé et de la Vérification 1931, j'ai examiné et vérifié les comptes du Canada pour l'année financière terminée le 31 mars 1935. Le "Bilan", l'"État des Dépenses et des Revenus", l'"État Sommaire de Caisse" paraissant dans les Comptes publics de l'année, ont été comparés et trouvés en concordance avec les écritures et les comptes du Ministère des Finances. Durant l'année, ces comptes furent soumis à une vérification courante. A mon avis, sous réserve des observations qui suivent et des remarques paraissant dans différents chapitres de ce rapport, autant que j'ai pu m'en assurer d'après les explications qui m'ont été fournies, ces états sont un exposé fidèle des transactions de l'année, et le Bilan résumé ci-dessous donne la situation financière du Dominion au 31 mars 1935, telle qu'elle ressort des écritures.

Bilan

Le Bilan, tel que donné aux pages 2 et 3 des Comptes publics, est conforme au modèle adopté en 1920, et tel qu'expliqué dans le discours du budget de cette même année, se résume comme suit:

Total de l'actif réalisable	$ 359,845,410 82	
Total du passif	3,205,956,369 04	
Dette nette (non compris les intérêts courus)		$ 2,846,110,958 22
Représenté par:—		
Total de l'actif non-réalisable	1,803,304,906 20	
Fonds consolidé (déficits accumulés)	1,042,806,052 02	
		2,846,110,958 22

Actif réalisable

Les chapitres classés au Bilan comme actif réalisable sont ceux qui représentent les montants qui, d'après une définition adoptée en 1920, peuvent être immédiatement et facilement réalisés ou sont productifs d'intérêts. Cet actif, à l'exception de l'argent monnayé et des lingots d'or paraît aux Annexes "A" à "D" pages 8 et 9. Dans les chapitres suivants, on trouvera des observations sur certains de ces comptes qui méritent une attention toute particulière.

Aucune partie des $6,053,618.38 d'arriérés dus au Gouvernement, dont m'ont fait rapport les différents ministères (voir dans cette Introduction le chapitre "Arriérés"), les impôts impayés, la valeur du matériel et de l'équipement d'un montant global de $13,331,245.35 et diverses autres valeurs réalisables mentionnées dans cette introduction page cii, non compris les inventaires des deux comptes d'avances de l'Imprimeur du Roi, paraissant dans ce volume pages 164 et 165, et les intérêts courus sur les prêts et avances aux chemins de fer, compagnies de navigation, commission des ports, etc. donnés page 137.

MONTANTS DUS PAR LES PROVINCES

L'état suivant qui est un résumé des montants dus, le 31 mars 1934, par les provinces paraît dans le Bilan du Dominion, aux Annexes "A", "D" et "Q", pages 8 et 14.

Province	Prêts pour construction d'habitations (Annexe "A")	Prêts pour secours aux chômeurs (Annexe "A")	Divers (Annexes "A", "D" et "Q")	Total
Alberta	.....	$ 11,977,000 00	$ 468,750 00	$ 12,445,750 00
Colombie Britannique	$ 1,701,500 00	15,014,234 73	.....	16,715,734 73
Ile-du-Prince-Edouard	33,000 00	.....	782,402 33	815,402 33
Manitoba	1,095,000 00	13,108,629 45	.....	14,203,629 45
Nouveau-Brunswick	800,000 00	.....	.....	800,000 00
Nouvelle-Ecosse	757,000 00	.....	40,144 34	797,144 34
Québec	5,384,687 72	.....	1,473,609 63	6,858,297 35
Saskatchewan	.....	34,123,151 16	87,745 11	34,210,896 27
Total	9,771,187 72	74,223,015 34	2,852,651 41	86,846,854 47

Prêts pour constructions d'habitations.—Ces prêts consentis conformément aux dispositions des lois de finances de 1919, 1920, 1921, 1922 et 1923 sont réduits, chaque année, par des remboursements qui, en 1934-35, se sont répartis comme suit:—Province du Manitoba $272,000, Province du Nouveau-Brunswick $60,500, Province de la Nouvelle-Ecosse $65,000, total $397,500. Les intérêts échus de l'année s'élevant à $508,092.96, ont été payés en totalité.

Prêts pour secours aux chômeurs.—Ces prêts furent faits conformément aux dispositions de plusieurs Lois de Secours, tel qu'il est expliqué dans cette Introduction, au Chapitre " Secours aux chômeurs ".

Divers.—Ces montants sont les mêmes que ceux donnés dans mon rapport de 1934. Les montants dus par les provinces de la Nouvelle-Écosse, de l'Île-du-Prince-Édouard et de Québec paraissent à l'Annexe "Q" du Bilan du Dominion, page 14, en compte contraire des obligations du Dominion sur les dettes provinciales. D'après le Ministère des Finances, le 1er janvier 1935, les intérêts sur les $87,745 avancés en 1908 à la Province de la Saskatchewan pour des achats de grains de semence, s'élevaient à $239,357.44.

Les montants paraissant aux Annexes "O", "Q" et "S" du Bilan, pages 12, 14 et 15, s'élevant à $47,889,116.46, représentent les engagements du Dominion envers les provinces relativement à leurs dettes, aux obligations des terres d'école et au fonds des écoles communes. Ces montants n'ont subi aucun changement au cours de l'année.

COMPTE DE DÉTENTION D'OBLIGATIONS

Ce compte paraissant au Bilan du Dominion, Annexe "D", page 8, donne la balance des obligations diverses qui, en juin 1934, date d'échéance de l'emprunt 1909-34, furent virées de la caisse d'amortissement de cet emprunt à ce compte. Des obligations d'une valeur nominale de $9,233,944.30, furent imputées à ce compte pour cette valeur et des fonds se trouvant disponibles $5,330,-205.70 d'obligations furent vendues aux différents fonds d'amortissement, de Londres, au cours du marché, laissant, au 31 mars 1935, dans les écritures, un solde de $3,903,738.60, représentant des obligations d'une valeur nominale de $3,898,757.14. Quand ces obligations auront été vendues, la balance restant au compte sera créditée au compte Primes, Escompte et Change.

Les $202,629.82 représentant les intérêts des obligations de ce compte furent crédités aux revenus sur placements.

LOI DES GRAINS DU CANADA—COMPTES D'AVANCES

Pour payer les frais de transport et les droits de pesage et d'inspection sur les grains expédiés aux élévateurs du Gouvernement, $644,935.15 furent avancés à la Commission des grains du Canada, qui, avec les $1,480.99 restant dus à la fin de l'année, portent à $646,416.14, le montant à justifier. Une somme de $8,803.37 représentant du blé acheté pour couvrir le déficit des élévateurs fut par erreur imputée à ce compte.

Les remboursements de l'année s'élevèrent à $645,673.89. Le 31 mars 1935, une balance impayée de $9,545.62 paraissait dans le Bilan du Dominion, Annexe "D", page 8.

COMMISSION CANADIENNE DES PRÊTS AGRICOLES

Les $3,492.00 de capital social souscrit et payé, durant l'année, conformément aux dispositions de l'article 5, paragraphes (b) et (i) de la Loi du Prêt agricole canadien, portent à $456,850.00 le total des souscriptions du Gouvernement du Dominion (Bilan du Dominion, Appendice "A", page 8.) Aucun dividende n'a encore été versé sur le capital payé.

En vertu des dispositions des articles 6 et 18 de la Loi, le Gouvernement acheta $100,000.00 d'obligations 5% et en vertu des mêmes articles, modifiés par la loi de 1934, $250,000 d'obligations 4%. Ces deux achats qui portent à $3,350,000 le montant total de ces obligations détenues par le Gouvernement (Bilan du Dominion, Annexe "A", page 8), étaient autorisés, le premier, par les termes d'un arrêté en Conseil du 6 juin 1930, le second par ceux de l'arrêté en Conseil du 29 septembre 1934.

Deux montants de $151,585.61 et de $250,000 représentant respectivement les intérêts des obligations achetées antérieurement au 1er janvier 1935 et les intérêts au 5%, sur le capital social souscrit, furent encaissés et crédités aux revenus sur placements.

Tel que prévu par l'article 14 de la loi, ces comptes ne sont pas vérifiés par mon Bureau, mais par une société de comptables agréés.

CHEMINS DE FER NATIONAUX DU CANADA

PRÊTS TEMPORAIRES ET AUTRES AVANCES

La balance des prêts temporaires due, le 31 mars 1935, par les Chemins de fer Nationaux, paraît à l'actif réalisable du Bilan du Dominion, Annexe "D", page 9 et s'élève à $33,884,413.41, soit une augmentation de $16,578,973.98 sur l'année précédente.

En vertu des dispositions de la Partie I de la Loi financière des Chemins de fer Nationaux du Canada, 1934, l'on avança à la Compagnie $58,157,510.17, dont $48,407,900.70, représentant le déficit net des revenus de 1934 furent imputés au Fonds du Revenu consolidé, conformément aux termes du crédit 301 de la Loi de finances N° 2, 1935. Des recouvrements d'un montant total de $1,635.49 furent crédités au compte durant l'année. Le rachat de diverses obligations du Canadian Northern Railway, échues aux mois de septembre et

octobre 1934 et février 1935, nécessita de nouveaux prêts temporaires d'un montant global de $27,401,583.33, dont $20,570,583.33 furent remboursés au cours de l'année; ces prêts étaient autorisés par la Partie II de la loi ci-dessus.

Les autres montants compris dans l'actif réalisable du Bilan, Annexe "D" s'élèvent, comme l'année précédente à $15,748,921.60. Mes remarques sur la façon dont a été établi le Bilan et l'opportunité de reclassifier ces montants considérés comme réalisables, ont encore toute leur valeur (Volume I, 1933, page xcvii).

Aucun changement ne s'est produit dans les comptes paraissant à l'actif non réalisable, Annexe "K", concernant divers prêts faits aux Chemins de fer du Gouvernement.

COMPTES D'AMORTISSEMENT D'ESCOMPTE

Après déduction des virements annuels aux "Frais de gestion: compte des prêts", et des escomptes touchés sur différents bons du Trésor, virés aux intérêts de la dette publique, le solde amortissable des escomptes et des commissions sur les emprunts, lancés depuis le 1er avril 1930 s'élevait à $29,506,928.82 (Bilan du Dominion, Annexe "D", page 9). Antérieurement à 1930, les escomptes et les commissions étaient imputés en totalité aux dépenses de l'année où fut lancé l'emprunt. Ci-dessous est un résumé des transactions de l'année:

Solde débiteur au 1er avril, 1934	$ 20,781,579 03	
Escomptes et commissions sur les prêts émis en 1934-35	11,371,968 51	
		$ 32,153,547 54
Déduire—Versements, etc. imputés aux frais de gestion: compte des Prêts et intérêts de la dette publique (voir détails, volume II, partie "F", pages 24 et 29)		2,646,618 72
Balance au débit le 31 mars 1935		29,506,928 82

AVANCES AUX GOUVERNEMENTS ÉTRANGERS

Les $6,525,000 et $23,969,720 avancés respectivement aux Gouvernements de la Grèce et de la Roumanie paraissent à l'actif réalisable du Bilan du Dominion, Annexe "B", page 8.

Conformément aux termes d'une entente conclue le 27 décembre 1923, le Gouvernement de la Grèce doit s'acquitter de sa dette par des versements annuels progressifs, dont le dernier échoit en 1948. Aucun paiement de capital ou d'intérêts n'a été fait depuis le mois de juin 1931, et le 31 mars 1935, les arriérés de capital et d'intérêts étaient respectivement de $900,000 et de $1,076,750.

Conformément à une proposition du Gouvernement de la Roumanie, approuvée par un arrêté en Conseil du 25 octobre 1934, les 75% de coupons impayés, échus le 1er octobre 1933, furent consolidés en obligations 4½ p.c. remboursables en quinze ans, dont les coupons venant à échéance en 1935 et 1936 seraient payés respectivement dans la proportion de 25%, 35% et 42%, la reprise des paiements normaux ayant lieu à la date de l'échéance de 1937, tel qu'autorisé par l'arrêté en Conseil ci-dessus. Des intérêts d'un montant total de $407,481.50 furent encaissés, représentant la totalité des 25% prévus pour 1934 et un semestre des 35% dus en 1935.

Les gouvernements russe et italien dont la dette s'élève respectivement à $55,571.82 et à $702.52 ne firent aucun paiement. Ces montants paraissent à l'actif non réalisable du Bilan du Dominion, Annexe "M", page 12.

PRÊTS AUX COMMISSIONS DES PORTS

Au 31 mars 1935, les montants votés par le Parlement aux différentes Commissions des Ports et les paiements imputés à ces montants durant l'année, ainsi que les soldes restant dus et paraissant dans le Bilan du Dominion, aux Annexes "A" et "M", pages 8 et 12, s'établissent comme suit:

Commissaires des Ports	Prêts			Total autorisé le 31 mars, 1935
	En 1934-35	Total le 31 mars, 1935	Balance le 31 mars, 1935	
ACTIF, PRODUCTIF (Bilan du Dominion, Annexe "A", page 8)—				
Montréal—(Total des prêts y compris les $2,000,000 remboursés ne pouvant pas être reprêtés)	$ 97,000 00	$ 60,519,000 00	$ 58,519,000 00	$ 69,250,000 00
New Westminster—(Total des prêts y compris les $16,625 remboursés ne pouvant pas être reprêtés)	.....	291,162 23	274,537 23	300,000 00
Vancouver	295,659 00	22,920,857 68	22,920,857 68	29,000,000 00
	392,659 00	*83,731,019 91*	*81,714,394 91*	*98,550,000 00*
ACTIF, IMPRODUCTIF (Bilan du Dominion, Annexe "M", page 12)—				
Chicoutimi	256,500 00	3,538,600 00	3,538,600 00	3,538,600 00
Halifax	71,733 04	8,839,502 60	8,839,502 60	9,000,000 00
Montréal—Pont Jacques Cartier, intérêts garantis	434,000 00	2,021,675 00	2,021,675 00	
Québec—(Total des prêts y compris les $50,000 remboursés ne pouvant pas être reprêtés)	54,162 19	26,311,171 93	26,261,171 93	26,625,000 00
St-Jean	220,411 82	12,751,514 40	12,751,514 40	15,000,000 00
St-Jean—Rachat à échéance de la dette garantie	249,094 19	466,439 18	466,439 18	
Trois-Rivières	5,832 00	2,700,000 00	2,700,000 00	2,700,000 00
	1,291,733 24	*56,628,903 11*	*56,578,903 11*	*56,863,600 00*
Total	1,684,392 24	140,359,923 02	138,293,298 02	155,413,600 00

Des $81,760.97, paraissant au Bilan du Dominion, Annexe "M", page 12, et représentant des obligations émises par la Commission du Port des Trois-Rivières (ancienne Commission), il faut déduire une somme de $2,308.41, portée au crédit d'un fonds d'amortissement créé pour le remboursement de ces obligations. La nouvelle Commission du Port n'a encore pris aucune mesure pour assumer la responsabilité de cette dette.

Le montant de $256,500. prêté à la Commission du Port de Chicoutimi, prévu au crédit 311 de la Loi de finances, N° 2, 1935, représente un paiement additionnel autorisé d'après les dispositions de la Loi du Port de Chicoutimi, 1931.

Les péages ayant été insuffisants pour payer en totalité les intérêts échus les 1er mai et 1er novembre sur les $19,000,000 d'obligations émises pour le Pont du Port de Montréal, une avance additionnelle de $434,000 fut faite à la Commission. Ces avances étaient autorisées par le crédit 234 de la Loi de finances N° 4, 1934.

En vertu des dispositions de l'article 15 de la Loi du Port de St-Jean 1927, et des termes du crédit 344 de la Loi de finances N° 5, 1934, des montants respectifs de $32,991.06 et $88,537.84 furent avancés à la Commission pour le rachat d'obligations échues et le paiement des intérêts courus sur ces obligations. Une somme de $127,565.29 lui fut également avancée pour rembourser un découvert en banque.

Les Commissaires du Port de Québec reçurent une somme de $50,000 provenant de la vente de dragues. Cette somme fut déposée au crédit du Receveur Général en réduction de la dette de la Commission envers le Gouvernement.

D'après le Ministère des Finances, les montants d'intérêts courus et impayés par les différentes Commissions des Ports s'élevaient, le 1er janvier 1935, à $23,370,683.56, soit une augmentation de $4,687,997.56 sur l'année précédente. Des informations sur ces arriérés sont données dans l'état intitulé "Intérêts Accrus et Prêts et Avances", paraissant dans ce volume, page 137.

HÔTEL ROYAL DES MONNAIES ET ESSAYERIE DU DOMINION

Hôtel Royal des Monnaies du Canada.—Le balance des avances faites à la Monnaie Royale du Canada paraît à l'actif du Bilan du Dominion, Annexe "D", page 8. Ces avances d'un montant global de $3,231,532.75, incluses dans les différents comptes d'achat de métaux, représentent le prix de revient des métaux en réserve ou destinés à la frappe. Conformément aux dispositions de l'article 19 du Chapitre 48, 21-22, Geo. V, je fis faire une vérification de la valeur des stocks de métaux (or, cuivre, nickel) se trouvant le 31 décembre 1935 à la Monnaie, pour m'assurer qu'à cette date ces stocks concordaient avec les montants paraissant dans les livres de la Monnaie et aux Comptes publics. Comme les années précédentes les stocks d'argent ne purent être soumis à une vérification définitive, une portion considérable étant sous forme de chlorure dont la valeur n'a pu être établie. A la suite de cette inspection j'adressai un rapport au Ministre des Finances et au Directeur de la Monnaie.

Des états relatifs aux différents comptes d'achat paraissent dans ce volume, pages 151 et 152 et le développement des frais d'exploitation de la Monnaie, s'élevant à $179,710.18, paraît dans le volume II, page "F"-46. Les bénéfices provenant de cette exploitation, de ventes, etc. s'élevèrent à $892,162.94 et sont donnés dans le volume II, page "F"-4.

Essayerie du Dominion.—Les écritures concernant les achats d'or effectués par l'Essayerie du Dominion de Vancouver furent soumises à une vérification courante par les fonctionnaires de mon Bureau. Le 31 mars 1935, ce compte n'accusait aucun solde débiteur, tout l'or acheté durant l'année ayant été expédié à la Monnaie antérieurement à cette date, comme il ressort du tableau suivant:

Stock en mains le 31 mars 1934	$ 71,554 88	
Paiement des stocks déposés et achetés	1,333,243 28	
Imputations transférées au revenu casuel	44,554 77	
Profits transférés au revenu casuel	1,255 40	
Valeur de l'or expédié à la Monnaie		$ 904,045 25
Primes virées au compte "Primes, Escompte et Change"		542,189 38
Valeur de l'argent vendu à la Monnaie		4,199 66
Valeur de l'argent en transit, expédié à la Monnaie, le 31 mars 1935, débitée au compte des Achats d'argent en 1935-36		174 04
	1,450,608 33	1,450,608 33

Le développement des frais d'exploitation de l'année qui s'élevèrent à $14,016.80 paraît dans le volume II, page "F"-47.

AVANCES POUR GRAINS DE SEMENCE ET DE SECOURS

Le 1er avril 1934, le solde débiteur de ce compte était de $2,979,088.68. Les encaissements de l'année s'élevant à $8,293.81, et à $21,273.69 furent annulés conformément aux dispositions de la loi concernant ces avances (Chap. 51, S.R.C. 1927). Après virement des intérêts encaissés, le 31 mars 1935, le solde débiteur était de $2,952,476.71 (Bilan du Dominion, Annexes "E", Divers comptes courants, $2,389,111.39 et "N," Placements divers (inactifs) $563,-365.32).

ACTIF NON RÉALISABLE OU INACTIF

Cet actif, paraissant au Bilan en regard de la dette nette, donné en détail aux Annexes "E" et "M", pages 9 à 12, comprend les dépenses des années précédentes imputées au Capital, les prêts aux Chemins de fer et les autres placements improductifs. Je tiens à ce sujet, à rappeler mes remarques paraissant dans le chapitre de cette Introduction intitulé "Dépenses en Capital".

Je tiens également à attirer l'attention sur les chapitres suivants de l'Annexe "M", page 12: Compte d'Ajustement d'obligations, d'intérêts, $16,593.52, Compte d'ordre des emprunts émis à New-York, $45,738.50. Ces montants représentant des pertes dues à des détournements, etc. devraient être, conformément à la pratique ordinairement suivie, imputés au Fonds Consolidé après que le Parlement aurait voté les fonds nécessaires.

"CANADIAN GOVERNMENT MERCHANT MARINE LIMITED"

Le 1er avril 1934, la balance impayée, des avances faites à la "Canadian Government Merchant Marine, Limited», s'élevait à $10,402, 910.05, auxquels, pour couvrir le déficit d'exploitation de l'année terminée le 31 décembre 1934, il faut ajouter $127,265.81, payés conformément aux termes du crédit 282. Un recouvrement de $250,000 sur des avances pour fonds de roulement, consenties les années précédentes, réduisirent à $10,280, 175.86 les montants impayés le 31 mars 1935 (Bilan du Dominion, Annexe L, page 12).

"CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LTD."

Aux $4,950,556.70 dus, le 1er avril 1934, par cette Compagnie il faut ajouter deux avances additionnelles l'une de $566,678.61, autorisée par les termes du crédit 283 pour couvrir les déficits d'exploitation et l'autre de $43,222.80 pour ses dépenses en capital de 1934. Au 31 mars 1935, le solde débiteur de la Compagnie s'élevait à $5,560,458.11 (Bilan du Dominion, Annexe "L", page 12).

PASSIF

Le passif de $3,205,956,369.04 paraissant au Bilan ne comprend pas le passif éventuel représentant les garanties données par le Gouvernement, les intérêts courus mais non échus sur les prêts du Gouvernement, et les engagements pris par le Gouvernement en 1934-35, et impayées au cours de cette année.

L'état du passif éventuel, donné dans une note paraissant au bas d'une page du Bilan et à l'Annexe "V", page 17, comprend $771,119,457.14 d'obligations détenues par le public dont le capital et les intérêts sont garantis; $216,-207,141.67 d'obligations perpétuelles dont l'intérêt seul est garanti; $65,251,-199.31 de garanties données aux banques pour des avances faites aux Gouver-

nements provinciaux en vertu des différentes lois de secours. Les avances consenties par les banques à la "Canadian Co-operative Wheat Producers Limited", pour la mise en vente du blé, sont données comme s'élevant à $39, 274,661, garanties par du blé et des fonds d'une valeur globale de $36,896,440, laissant, d'après le cours actuel du marché des grains, un passif de $2,378,221.

En vertu des termes de la Loi de la Banque du Canada, les dépôts des réserves des banques à charte, prévus par les dispositions de la dite loi, sont garantis au cas où les biens et l'actif de la Banque du Canada seraient insuffisants pour le paiement de ses dettes et de ses engagements et si elle suspendait le paiement de l'une quelconque de ses obligations. Au 31 mars 1935, ces dépôts s'élevaient à $149,028,902.32.

Mes commentaires sur certains chapitres du Passif méritant le plus de retenir l'attention paraissent dans les chapitres suivants.

COMPTE PROVISOIRE DE CAISSE

Le solde créditeur de ce compte paraissant au passif du Bilan, Annexe "P", page 13, s'élevait à $75,069.69. Ci-après, sont les principales transactions de l'année:

Actions de la Banque du Canada—Des souscriptions, ou des trop payés de souscriptions, se totalisant à $11,290.40 furent rendus aux souscripteurs ou versés à la Banque, à qui ces montants étaient régulièrement payables.

Location de la gare de Windsor—Les $22,500 payés par le Chemin de fer du Pacifique Canadien pour la location de la gare de Windsor furent versés aux Chemins de fer nationaux du Canada.

Entretien du pont de Québec—Les $6,000 payés par la Province de Québec pour l'entretien de la grande route passant sur le pont de Québec furent versés aux Chemins de fer nationaux du Canada.

Ligne des Antilles, déficit d'exploitation—Pour combler les déficits d'exploitation, les divers gouvernements des Antilles versèrent, conformément aux termes de la "West Indies Trading Agreement", un montant global de $34,-066.67 qui fut remis à la "Canadian National (West Indies), Steamship Limited", en charge de ce service.

FONDS D'ASSURANCE DU SERVICE CIVIL

Au début de l'année financière, le solde créditeur de ce Fonds était de $8,468,386.47 auxquels vinrent s'ajouter les paiements de primes s'élevant à $454,522.48 et les $512,909.63 d'intérêts à 6% sur la balance du Fonds. Déduction faite des $168,980.25, versés à la suite de décès, et des $53,127.39 et des $499.42 payés respectivement par suite de résiliations de polices et de trôp-payés remboursés, le solde créditeur du Fonds était de $9,213,211.52, le 31 mars 1935. (Bilan du Dominion, Annexe "O", page 12.)

BILLETS DU DOMINION EN CIRCULATION

La valeur des billets en circulation qui, le 1er avril 1934 était de $172,617,-921.69 avait été portée à $185,455,439.44, le 11 mars 1935, date à laquelle la Banque du Canada, en prit le rachat à sa charge. Ci-après on trouve le montant de chaque émission et le statut l'autorisant:

Loi des billets du Dominion, 24-25, George V, Chapitre 34	$ 159,455,439 44
Chapitre 4, Statuts de 1915	26,000,000 00
Total	185,455,439 44

Les dispositions de la "Loi des Billets du Dominion", concernant l'or détenu en garantie des billets émis, ont été strictement observées.

Je fis faire sous ma direction, pour la période allant du 1er avril 1934 au 11 mars 1935, la vérification des comptes de rachat des billets du Dominion et des provinces, prévue par l'article 47, alinéa 1, paragraphe (b) de la Loi du Revenu consolidé et de la Vérification et celle des comptes des réserves de billets non émis (alinéa 1, paragraphe c de l'article ci-dessus). Tel que prévu à l'article 19, alinéa 2 de cette même loi, des fonctionnaires de mon Bureau et du Ministère des Finances firent conjointement la vérification des billets rachetés qui, après avoir été annulés furent mis au pilon. L'état suivant est un résumé des transactions relatives à l'émission et au rachat des billets, entre le 1er avril 1934 et le 11 mars 1935.

Montant des billets du Dominion en circulation le 31 mars 1934, d'après le Bilan du Dominion	$ 172,617,921 69	
Réserves non émises le 31 mars 1934 (vérifiées lors de l'inspection précédente)	697,547,331 00	
Billets reçus des graveurs justifiés par des états fournis par la "Canadian Bank Note Company"	20,800,000 00	
Billets détruits pendant l'année (vérifiés par des vérifications courantes d'épreuves)		$ 705,509,813 25
Billets en circulation transférés à la Banque du Canada le 11 mars 1935		185,455,439 44
Total	890,965,252 69	890,965,252 69

Un état plus détaillé de cette vérification paraît dans ce volume, aux "États divers", page 133.

DETTE FONDÉE

La dette fondée du Dominion donnée dans le Bilan, Annexe "S," page 15, s'élevait, le 31 mars 1935, à $3,011,713,862.22 contre $2,791,706,560.04, le 31 mars précédent, soit une augmentation de $220,007,302.18 s'établissant comme suit:

Émissions de nouvelles obligations, emprunts temporaires et bons du Trésor—			
Payables au Canada	$ 534,261,367 08		
Payables à Londres	48,666,666 67		
Payables à New York	52,737,986 67		
			$ 635,666,020 42
Déduire—			
Rachats d'emprunts en 1934-35 (voir page 136)	430,532,845 58		
Moins:—			
Montants divers, non compris dans Dette fondée	$ 381 00		
Diminution nette dans les caisses d'amortissement	14,873,746 34		
		14,874,127 34	
			415,658,718 24
Augmentation nette de la Dette fondée			220,007,302 18

Les comptes se rapportant au lancement et au rachat des emprunts furent vérifiés, tel que stipulé par l'article 46, alinéa 2, paragraphe "d" de la Loi du Revenu consolidé, 1931, et ceux se rapportant aux valeurs remboursées ou annulées et aux réserves de titres de même nature non émis, furent également examinés conformément aux termes de l'article 47, alinéa 1, paragraphes "b" et "c" de cette même loi. Les obligations du Dominion concernant les prêts et les réserves non émises de titres des émissions détenues par la Banque du Canada, à Ottawa, et par ses succursales dans l'Ouest et les Provinces Maritimes furent également vérifiées. Des états certifiés relatifs aux titres ne se trouvant pas en circulation et détenus à Montréal et Toronto, me furent fournis par la Banque du Canada.

Comme le demandent l'article 19, alinéa 2 de la Loi du Revenu consolidé et un arrêté en Conseil du 18 août 1931, des fonctionnaires de mon Bureau et du Ministère des Finances firent conjointement la vérification de tous les titres, rachetés, ou non encore émis, d'émissions échues; ceux de ces titres n'étant plus nécessaires pour des fins de vérification ou de comptabilité furent mis au pilon sous leur surveillance.

Les titres et les comptes s'y rapportant, dont il est fait mention au paragraphe précédent, sont résumés dans des états paraissant dans ce volume, pages 134 à 136 et 138 et 139.

La concordance entre le montant des valeurs non échues, le 31 mars 1935, tel que donné dans l'État des valeurs rachetées et converties, pages 134 à 136, et le montant total de la Dette Fondée, paraissant au Bilan du Dominion s'établit comme suit:

Total des obligations échues et à échoir le 31 mars 1935, (voir page 136)		$ 3,066,481,372 00
Déduire—		
Montants divers, page 136, paraissant à d'autres Annexes	$ 234,821 69	
Montant des fonds d'amortissement déduits de la Dette fondée, Annexe "S" page 15	54,532,688 09	
		54,767,509 78
Total de la Dette fondée paraissant à l'Annexe "S", page 15		3,011,713,862 22

FONDS DES RENTES VIAGÈRES DE L'ÉTAT

Le montant au crédit de ce fonds, donné au Bilan du Dominion, Annexe "N", page 12, est de $46,906,192.27 et le total global du passif, calculé par le Ministère du Travail, s'éleve à $47,178,019.00, soit un excédent du passif sur l'actif de $271,826.73 contre $146,057.46 l'année précédente. Un état de ce Fonds paraît dans ce volume, page 161.

CHÈQUES ÉMIS SUR LETTRES DE CRÉDIT ET IMPAYÉS

Ce compte paraissant au passif du Bilan du Dominion, Annexe "P", page 13, montrait, à la fin de l'année financière, un solde de $116,299.46, représentant la totalité des chèques impayés, émis sur lettres de crédit, entre le 1er avril 1924 et le 31 mars 1932.

Le montant total des chèques émis sur lettres de crédit, antérieurement au 1er avril 1924, qui, d'après les écritures de mon Bureau, dépasse $450,000 ne paraît pas au passif du Bilan. Les $10,981.40 nécessaires pour le paiement de ces chèques présentés à l'encaissement, au cours de l'année, furent virés du Fonds consolidé à ce compte.

FONDS DE PENSION

Au 31 mars 1935, la balance au crédit de ce fonds, tel que donné dans le Bilan du Dominion, Annexe "N", était de $7,965,531.90, soit, sur l'année précédente, une augmentation de $419,197.21, résultant des transactions suivantes:

Retenues sur les traitements des contributaires	$	349,263 48
Intérêts à 4% ajoutés semestriellement aux balances individuelles		305,119 38
		654,382 86
Moins—Versements		235,185 65
Augmentation		419,197 21

FONDS D'ASSURANCE DES ANCIENS COMBATTANTS

Au 31 mars 1934, la balance au crédit de ce compte était de $12,313,278.74 et, d'après le Surintendant des Assurances le passif représenté par les polices s'élevait à $11,543,398.09, soit $769,880.65 de moins que le montant paraissant au crédit du compte. Au 31 mars 1935, la balance créditrice paraissant au Bilan, Annexe "N", page 12, s'élevait à $13,487,884.33, soit, sur le solde du début de l'année financière, une augmentation de $1,174,605.59, due aux transactions suivantes:

Primes perçues		$	1,489,966 22
Paiements en cas de décès recouvrés			2,177 27
Intérêts, 4% sur le montant du Fonds			501,806 15
			1,993,949 64
Déduire:—			
Annuités payées	$ 237,405 35		
Montants payés en cas de décès	202,971 00		
Paiements pour invalidité	10,146 39		
Paiements pour polices résiliées	322,724 34		
Primes remboursées en vertu de l'article 10 de la Loi	46,096 97		
			819,344 05
Augmentation totale			1,174,605 59

FONDS DE RETRAITE

Fonds de retraite n° 2.—Au 31 mars 1935, la balance au crédit de ce compte était de $1,937,823.77 (Bilan du Dominion, Annexe "N", page 12), soit une diminution de $43,640.87, représentant les retraites payées pendant l'année.

Fonds de retraite n° 5.—La Balance au crédit de ce fonds était au 31 mars 1935, de $46,654,105.08 (Bilan du Dominion, Annexe "N", page 12), soit une augmentation de $2,505,538.48 résultant des transactions suivantes de l'année:

Contributions, déduction faite des remboursements	$	2,140,409 38
Virement du Fonds consolidé d'un montant égal aux contributions de l'année 1933-34 (arrêté en Conseil, 16 juin, 1927, article 16)		1,947,495 48
Intérêts, 4% jusqu'au 31 mars 1935		1,745,197 23
		5,833,102 09
Déduire—Montant des retraites payées en 1934-35		3,327,563 61
Augmentation		2,505,538 48

COMPTES FIDUCIAIRES

L'état suivant indique les transactions de l'année, et les soldes créditeurs de ces comptes aux 31 mars 1934 et 1935, qui paraissent au passif du Bilan, Annexe "O", pages 12 et 13, et comme dans mes rapports précédents sont cassifiés comme Fonds en fiducie:

Titre du compte	Solde créditeur 31 mars 1934	Transactions durant l'année 1934-35		Solde créditeur, 31 mars 1935
		Débit	Crédit	
Chemins de fer nationaux du Canada—				
Emprunt pour matériel, 1923, Compte de rachat	$ 32,000 00	$ 1,503,500 00	$ 1,500,000 00	$ 28,500 00
Fonds de prévoyance des employés	.....	1,494,229 20	1,495,420 91	1,191 71
Obligations garanties—Intérêts impayés	69,112 50	2,147,025 00	2,139,712 50	61,800 00
Commission Canadienne de la Radio: Fonds fiduciaire	7,983 16	254,031 23	246,892 86	844 79
Conseil national des recherches—Compte fiduciaire n° 1	43,060 48	119,978 01	109,657 37	32,739 84
Dépôt de garantie des entrepreneurs	118,747 22	533,298 46	1,428,405 57	1,013,854 33
Fonds des écoles publiques	2,675,672 54	.....	.....	2,675,672 54
Fonds de secours de l'Empress of Ireland"	790 35	3,878 56	4,084 42	996 21
Fonds Strathcona	500,000 00	.....	.....	500,000 00
Fonds de pension des pilotes—				
Colombie Britannique	56,653 08	23,286 89	38,424 00	71,790 19
District d'Halifax	112,174 28	108,512 79	114,619 95	118,281 44
District de St-Jean	51,865 91	9,095 53	12,752 80	55,523 18
District de Sydney	63,723 96	8,167 53	12,426 01	67,982 44
Pilotes invalides	145,151 11	59,570 04	70,170 70	155,751 77
Fonds des cadets du Collège Militaire royal	28,845 86	54,485 91	55,728 61	30,088 56
Fonds fiduciaires des Indiens	13,602,564 74	1,029,182 33	1,237,266 27	13,810.648 68
Fonds fiduciaire provincial de pension de la Gendarmerie royale à cheval du Canada	.....	788 08	191,637 37	190,849 29
Fonds spécial et de garantie de l'Immigration	188,466 81	68,860 14	74,863 38	194,470 05
Laboratoires de recherches sur les produits forestiers	816 26	9,795 00	15,483 72	6,504 98
Pensions et Hygiène—				
Pensions, etc	666,125 55	630,866 29	681,544 94	716,804 20
Gratifications pour services de guerre	151,787 40	3,520 29	91 36	148,358 47
Pontons de la cale sèche de Burrard	24,401 37	.....	3,137 25	27,538 62
Successions militaires; Fonds n° 1	107,827 23	6,164 53	10,440 16	112,102 86
Successions militaires; Fonds n° 2	7,543 71	2,785 27	406 51	5,164 95
Total	18,655,313 52	8,071,021 08	9,443,166 66	20,027,459 10
Déduire—				
Placements pour les fonds des pilotes	384,193 33	.....	56,106 67	440,300 00
Bilan du Dominion, Appendice "O", page 12	18,271,120 19	8,071,021 08	9,387,059 99	19,587,159 10

Fonds de pension des pilotes.—Un état sommaire des différents comptes de pension des pilotes paraît dans ce volume, pages 162 et 163. Les obligations ci-dessous du Dominion et des Provinces détenues, pour ces fonds, par le Ministère des Finances furent vérifiées à la fin de l'année:

Fonds	31 mars 1935	31 mars 1934	Augmentation
Colombie Britannique	$ 59,000 00	$ 39,000 00	$ 20,000 00
Pilotes invalides	152,000 00	135,000 00	17,000 00
Pilotes d'Halifax	115,500 00	103,893 33	11,606 67
Pilotes de St-Jean	51,000 00	48,000 00	3,000 00
Pilotes de Sydney	62,800 00	58,300 00	4,500 00
Total	440,300 00	384,193 33	56,106 67

Immigration: Fonds spécial de garantie.—Le 31 mars 1935, le solde créditeur de ce compte, tel que donné au Bilan, Annexe "O", page 13, était de $194,470.05, contre $188,466.81 à la fin de l'année précédente. Ci-après est un sommaire des transactions de l'année:

Balance au crédit du compte le 1er avril, 1934		$ 188,466 81
Ajouter:—Montants versés par les dépositaires		74,863 38
		263,330 19
Déduire:—		
Montants rendus aux dépositaires ou dépensés en leur nom	$ 62,459 04	
Montants provenant de confiscations, de dépôts, de recouvrements sur dépenses, etc. transférés au crédit du Receveur Général	5,629 22	
Paiement au Gouvernement Britannique pour la vente de maisons	105 00	
Montant provenant d'encaissements dus à des différences de prix dans les frais de passage	666 88	
		68,860 14
Balance au crédit du compte le 31 mars, 1935		194,470 05

Comptes fiduciaires des Indiens.—L'état sommaire des revenus et des dépenses de ce compte est donné page 154, et dans le volume II, pages 39 à 50, se trouve un état des revenus et des dépenses des différentes bandes d'Indiens.

Fonds de Prévoyance des Chemins de fer Intercolonial et de l'Île-du-Prince-Édouard.—Les recettes créditées à ce compte durant l'année, représentant les contributions statutaires du Gouvernement, des employés des chemins de fer, les contributions spéciales des chemins de fer nationaux et $301.23 virés de l'année précédente, s'élevèrent à $1,495,420.91. Les dépenses furent de $1,494,229.20, laissant un solde créditeur de $1,191.71 paraissant au Bilan du Dominion, Annexe "O", page 12.

COMPTES DIVERS DES MINISTÈRES

Plusieurs comptes paraissant dans les écritures des ministères n'étant ni inclus dans les Comptes publics ni généralement transmis à mon Bureau, à moins que les circonstances ne m'en empêchent, j'en fais faire une vérification locale, et si les méthodes de comptabilité ont été trouvées peu satisfaisantes, je fais alors aux ministères concernés des suggestions et des recommandations leur permettant de les améliorer.

Arriérés

Les états comparatifs des arriérés en général, des intérêts accrus sur les prêts et les avances aux chemins de fer, à la marine du Gouvernement canadien, aux Commissaires des ports, etc., ainsi que certains montants concernant les fonds fiduciaires des Indiens, sont établis d'après les informations qui me furent transmises par les différents ministères et paraissent dans ce volume, pages 187 et 188. Ces montants, dus à la Couronne, le 31 mars 1935, ne sont pas compris dans le Bilan du Dominion.

Le Ministère du Revenu National n'a pas, cette année encore, inclus dans ses arriérés les montants des restes à recouvrer sur le produit de la taxe de vente, de l'impôt sur le revenu et des bénéfices commerciaux. Aucune décision n'a encore été prise concernant ma demande que l'état des arriérés d'impôt sur le revenu me soit communiqué.

Arriérés en général.—Dans l'état comparatif de cette année, le montant global des arriérés, dus à la fin de 1933-34, est donné comme étant de $5,792,-052.24, alors que dans mon dernier rapport, il n'était que de $5,782,661.52; la discordance de $9,390.72 entre les deux montants résulte de plusieurs ajustements relativement peu élevés faits au cours de l'année.

Au 31 mars 1935, le total des arriérés était de $6,053,618.38, soit une augmentation de $261,566.14 sur le montant de l'année précédente qui, après ajustement, était de $5,792,052.24. En les comparant avec l'année précédente, on remarque que les principales augmentations se produisirent dans le Département de la Commission canadienne de la radio-diffusion, $20,623.61, dans les Avances pour grains de semence (Intérêts) $121,642.68; dans les Chemins de Fer et Canaux $122,745.15; au Secrétariat d'État $20,068.12. Les deux principales diminutions furent constatées dans le Ministère des Pensions et de l'Hygiène, Service des Pensions $12,383.18 et dans le Ministère des Travaux publics (Divers), $22,646.44.

Les montants irrécouvrables inclus dans les arriérés en général étaient de $1,644,086.93, alors que l'année précédente, après ajustement, le montant net était de $1,488,160.53.

Service	31 mars 1935	31 mars 1934	Augmentation ou *Diminution
Affaires Indiennes	$ 19,950 47	$ 19,950 47	
Affaires Extérieures	67 00	67 00	
Agriculture	30,076 69	29,331 08	$ * 745 61
Assurances	313 98	313 98	
Chemins de fer et canaux	133,101 98	131,499 65	1,602 33
Commerce	40,374 32	40,191 13	183 19
Commission canadienne de la radio-diffusion	238 99	.....	238 99
Défense Nationale	750,415 73	750,734 16	* 318 43
Établissement des Soldats du Canada	10,361 67	10,217 77	143 90
Immigration et Colonisation	885 90	583 02	302 88
Imprimerie et Papeterie	4,052 75	4,029 09	23 66
Intérieur	10,842 79	.....	10,842 79
Justice	1,081 30	1,072 80	8 50
Marine	5,188 72	2,253 94	2,934 78
Mines	91,919 04	91,921 09	* 2 05
Pêcheries	754 40	754 40	
Pensions et Hygiène	213,691 07	149,986 76	63,704 31
Postes	27,161 61	27,161 61	
Revenu national	72,701 10	55,512 11	17,188 99
Secrétaire d'Etat	69,873 71	49,862 34	20,011 37
Travail	4,924 18	4,924 18	
Travaux publics	156,109 53	117,793 95	38,315 58
Total	1,644,086 93	1,488,160 53	155,926 40

Dans l'état comparatif de l'année précédente, le montant donné comme arriérés irrécouvrables au 31 mars 1934, était de $1,491,296.63, qui fut réduit à $1,488,160.53 à la suite d'un ajustement de $3,136.10 dans les comptes de la Gendarmerie Royale à cheval du Canada. L'augmentation nette de $155,-926.40, est due principalement à ce que certains montants auparavant considérés comme recouvrables ont été inclus dans les comptes de cette année.

Je tiens encore à attirer l'attention sur certains comptes jugés irrécouvrables par des ministères, et que j'ai transmis au Conseil du Trésor en mai 1930, afin qu'il obtienne l'autorisation voulue pour leur annulation, mais aucune mesure n'a encore été prise à ce sujet. D'après une décision du Ministère de la Justice, en date du 4 juin 1930, le Parlement seul a autorité pour annuler des dettes dues à la Couronne. Il est intéressant de noter à ce sujet qu'en

Angleterre, la Trésorerie sanctionne la renonciation à de semblables réclamations, et délègue à de hauts fonctionnaires, sous réserve de certaines conditions, le pouvoir d'annuler des montants peu élevés. En ce qui concerne, toutefois, les cas importants impliquant un principe d'intérêt général ou une somme substantielle, un état des faits est présenté au Parlement pour son information et même s'il est nécessaire, pour sa ratification.

Il serait, par suite, opportun que le Conseil du Trésor prît des mesures pour règler cette question aussitôt que possible, la plupart de ces dettes étant dues depuis de nombreuses années, quelques-unes même datent de 1855.

La réclamation du Secrétaire d'État contre le greffier de paix du Comté de York, dont il est fait mention dans mon rapport précédent, s'élève actuellement à $26,446.25; les $7,835.00 d'augmentation sur le montant dû à la fin de l'année dernière, proviennent de droits perçus au cours de l'année.

Bien que les dispositions de la loi concernant les dettes dues à la Couronne aient été plus strictement observées, tout particulièrement par le Ministère du Revenu National relativement à la perception de l'impôt sur le revenu, je suis toujours d'avis que l'on pourrait effectuer une économie considérable si d'une façon plus générale, les différents ministères prenaient avantage des droits que leur confère cette loi.

Intérêts courus sur avances et prêts aux Chemins de fer, etc.—D'après le Ministère des Finances, le montant net des intérêts courus sur ces prêts et avances était, le 1er janvier 1934, de $41,761,035.34, soit une augmentation de $5,991,353.78 sur 1933.

Fonds fiduciaire des Indiens.—Un état du capital non échu et des arriérés de capital et d'intérêts sur les ventes de terres des indiens s'élevant à $1,674,-923.68, est publié dans ce volume, page 155. A la suite des recommandations que je lui adressai en 1932-33, le Département établit un contrôle sur les ventes des terres et ouvrit de grands livres pour les inscrire. Ces comptes paraissaient antérieurement sous le titre "Agences et siège principal" paraissent maintenant sous le titre "Réserves Indiennes".

Outre le montant donné ci-dessus, le Département a communiqué les montants suivants portant le grand total des fonds fiduciaires à $1,876,521.31.

—	Principal non échu	Principal et intérêts arriérés	Total
Ventes de bois et fermage		$ 13,150 34	$ 13,150 34
Prêts à même les fonds des bandes	$ 80,647 18	80,800 11	161,447 29
Ventes de terres et indemnités pour améliorations		27,000 00	27,000 00
Total	80,647 18	120,950 45	201,597 63

COMPTES FIDUCIAIRES DES AGENTS D'IMMIGRATION

Les balances des comptes fiduciaires des agents d'immigration, tenus dans différents bureaux en dehors d'Ottawa, représentent les dépôts faits conformément aux dispositions des différentes lois sur l'Immigration et l'Immigration

chinoise (Chap. 93 et 95, S.R.C. 1927), ainsi que divers petits montants détenus provisoirement, avant règlement, par les agents d'immigration. Ci-dessous est un sommaire de ces comptes:

Solde créditeur au 31 mars 1934	$	18,196 07
Ajouter:—Recettes moins remboursements effectués en 1934-35		81,389 20
		99,585 27
Déduire:—Montants transmis par les agents au siège du Ministère à Ottawa en 1934-35		53,180 19
Solde créditeur au 31 mars 1935		46,405 08

COMPTE SPÉCIAL DES AFFAIRES INDIENNES

FONDS DES PROVINCES INDIENNES DES PRAIRIES

Aucun remboursement sur les prêts consentis aux agences indiennes n'ayant eu lieu pendant l'année, le montant au crédit de ce compte était encore au 31 mars 1935, de $341.34 (Comptes publics, Bilan du Dominion, Annexe "P", page 13). Les prêts restant dus s'élevant à $57,517.69, qui sont en grande partie considérés irrécouvrables par le Département.

COMMISSION NATIONALE DES CHAMPS DE BATAILLE

Les recettes et les dépenses de la Commission, ont été vérifiées par moi, comme le stipulent les termes de l'article 14 du Chapitre 57, 7-8 Édouard VII.

La balance entre les mains de la Commission était, le 1er avril 1934, de $24,255.29. Les recettes de l'année s'élevèrent à $72,360.22 et les déboursés à $72,651.41 laissant, au 31 mars 1934, une encaisse de $23,964.10.

Le développement des recettes et des déboursés de la Commission, paraît dans ce volume, pages 149 et 150.

RESSOURCES NATURELLES TRANSFÉRÉES AUX PROVINCES DE L'OUEST

Domaine de l'État.—Conformément aux dispositions de la "Loi des Remboursements" (Ressources naturelles), le Ministère de l'Intérieur remboursa une somme de $5,693.22 sur les argents déposés antérieurement au transfert de leurs ressources naturelles aux provinces.

Vente du matériel employé dans les réserves forestières.—Les Provinces du Manitoba et de l'Alberta versèrent respectivement $9,085.06 et $32,441.91 pour le matériel qui leur avait été cédé. La Province de Saskatchewan doit encore la somme de $16,376.67 dont il est fait mention dans mon dernier rapport. Ce montant n'est pas compris dans l'état d'arriérés que m'a transmis le Ministère, aucune date n'ayant encore été fixée pour le paiement.

FONDS DE GARANTIE—MINISTÈRE DES POSTES

Au 1er avril 1934, la balance au crédit du Fonds était de $301,101.97; les intérêts perçus pendant l'année s'élevèrent à $12,657.23 laissant, le 31 mars 1935, un solde créditeur de $306,387.86. Sur ce montant $275,290.72 d'obligations du Dominion, d'une valeur au pair de $294,000.00, sont détenues par le Ministère et furent vérifiés par moi. La balance, soit d'après les états du Ministère $31,097.14, est déposée à la Caisse d'épargne des Postes.

VÉRIFICATIONS SPÉCIALES

Ne disposant pas encore d'un nombre suffisant de vérificateurs, il ne m'a pas été possible, tout particulièrement en ce qui concerne les comptes-matières et les comptes de revenus de faire autant de vérifications que je le jugeais nécessaire dans les bureaux des ministères. Toutefois, outre la vérification courante faite dans mon Bureau, les vérifications suivantes statutaires et autres, y compris celles des paiements de secours furent faites, sous ma direction, dans plusieurs ministères.

Agriculture.—Ferme Expérimentale Centrale, Ottawa—Vérification des revenus et des dépenses; Office des Recherches, Hull, Qué.—Vérification des comptes.

Finances.—Examen et vérification des billets et titres dans les bureaux d'Ottawa, et des espèces, billets et titres dans ceux des Receveurs Généraux adjoints à Winnipeg, Regina, Calgary, Vancouver, Saint-Jean, Charlottetown et Halifax; Monnaie Royale du Canada: inspection du matériel, des lingots et des espèces; Vérification du Fonds patriotique canadien.

Immigration et Colonisation.—Vérifications du projet de colonisation dans l'Empire; des Prêts pour frais de passage; du Projet d'Établissement des 3,000 familles; du Projet de colonisation dans le Nouveau-Brunswick.

Affaires Indiennes.—Examen des comptes des agences et des écoles des Indiens à Port-Arthur, Fort Francis, Kenora, St-Régis et Caughnawaga.

Intérieur.—Examen des comptes du Gouvernement Territorial du Yukon, y compris les comptes des liqueurs—Vérification générale et examen des comptes du matériel et de l'équipement, Ottawa.

Travail.—Secours aux chômeurs—Vérifications faites dans les Provinces de Québec, de l'Ontario, du Manitoba, de la Saskatchewan et de l'Alberta—Vérification des comptes des fonds des rentes viagères de l'État.

Marine.—Vérification des revenus provenant de permis de radio, quayages, locations, licenses; Vérification des revenus de la Commission canadienne de la Radio-diffusion.

Revenu National.—Accise, droits de douanes et timbres—Examen des comptes et vérification des revenus.

Pensions et Hygiène.—Vérification des paiements de pensions pour la Nouvelle-Zélande.

Postes.—Matériel à Ottawa—Inspection générale des comptes.

Imprimerie et Papeterie publiques.—Vérification d'épreuve des timbres; Vérification générale du matériel et des comptes.

Commerce.—Vérification des services des poids et mesures à Ottawa, Toronto et Hamilton; Vérification des timbres; Inspection générale et vérification des comptes et du matériel, Ottawa.

Ministères en général.—Vérification de l'encaisse, des revenus et des arriérés.

Les recommandations et les commentaires auxquels donnèrent lieu ces vérifications furent transmis aux ministères concernés et au Ministre des Finances. Il en est fait mention ci-après ou dans d'autres chapitres de ce rapport.

Ministère des Finances

Fonds Patriotique canadien

Les comptes de ce fonds furent vérifiés, tel que prescrit par les dispositions de la Loi du Fonds Patriotique canadien, 1914 (5 Geo. V, Chap. 8, Art. 10).

Au 31 mars 1934, le solde créditeur de ce fonds était de $240,472.98. Les $24,867.07 de recettes ordinaires de l'année provenaient de primes sur la vente d'obligations municipales ou du Gouvernement $11,014.75, d'intérêts $10,-485.42, de recouvrements sur des pensions payés après décès $3,244.72 et de contributions $122.18. Les déboursés s'élevèrent à $256,802.96, dont $248,-456.10 pour les secours et $8,346.86 pour les frais de gestion. La balance au crédit du Fonds était, au 31 mars 1935, de $8,537.09, représentés par des obligations diverses d'une valeur de $5,013.24 et par un encaisse de $3,523.85 déposé à deux comptes de banque.

Revenu National

Accises: droits de douanes et timbres

Je fis faire un examen de la méthode suivie par le Ministère pour le contrôle des droits d'accises, de douanes et de timbres, ainsi que de celle relative à la vérification des revenus provenant de la vente de ces timbres; toutes deux furent trouvées satisfaisantes. Au cours de cette inspection, l'on fit un pointage d'épreuve des timbres en main.

Un grand nombre de timbres d'une dénomination qui, très probablement empêcherait de les utiliser, furent détruits en présence de fonctionnaires du Revenu National, de la Canadian Bank Note Co. et de mon Bureau.

Secrétariat d'État

Paiements au titre des réparations

Aucun paiement ne fut fait durant l'année. La balance entre les mains du séquestre était de $5,115.58 au 31 mars 1934 (voir Volume I, page li, 1933-34) fut portée à $5,146.27 par suite d'un montant de $30.69 d'intérêts. Les montants accordés et impayés, le 31 mars 1935, étaient de $3,057.64.

ADMINISTRATION DE LA LOI DU SERVICE CIVIL ET DE LA LOI DES PENSIONS DU SERVICE CIVIL

Fonctionnaires employés sans l'autorisation requise—Ministère des Postes.—En 1933-34, ayant déféré au Conseil du Trésor le cas de deux maîtres de poste, employés sans autorisation (voir volume I, 1933-34, page 192), l'un fut remplacé, vers la fin de l'année, par un fonctionnaire nommé conformément aux dispositions de la Loi du Service Civil, mais, à ma connaissance, aucune mesure n'a encore été prise relativement au second.

Gratifications accordées en lieu et place de congés de retraite.—Les congés de retraite et les gratifications de départ ne sont pas accordés de façon uniforme mais d'après différentes méthodes, qui sont:

(1) Le jour de sa mise à la retraite, le fonctionnaire reçoit une gratification équivalente au traitement qu'il aurait touché pendant le congé

de retraite auquel il avait droit et sa pension lui est payée à dater du jour où il quitte le service actif. Cette procédure est celle prévue par les termes de l'article 3, alinéa 5 de la Loi du Revenu National, relativement aux fonctionnaires de ce Ministère. L'article 47 de la Loi du Service Civil, modifié en 1932, prévoit que la Commission peut établir des règlements autorisant de suivre cette procédure dans le cas de tous les fonctionnaires et, certains ministères l'ont déjà adoptée, bien qu'aucun règlement n'ait encore été passé.

(2) Dans la plupart des cas, le fonctionnaire touche, chaque mois, pendant son congé de retraite, le traitement de sa position, sa pension n'étant payée qu'à l'expiration de ce congé.

(3) Des arrêtés en Conseil autorisent le paiement d'une gratification équivalente au traitement prévu pour le congé de retraite, mais sans y inclure le montant de la pension.

(4) Dans un cas récent, la gratification accordée représentait une somme égale au traitement de six mois, sans que l'on ait déduit les 5% prévus par la Loi de la Déduction sur les traitements; cet employé toucha sa pension à dater du jour où il prit sa retraite, y compris le temps de congé.

Dans le premier et le quatrième cas, le traitement et la pension sont payés concurremment pendant le congé de retraite, alors que dans le second et le troisième cas, le traitement seul est payé. Dans le premier, troisième et quatrième cas, la pension de retraite vient s'ajouter au traitement. Je me permets d'appeler l'attention sur le manque d'uniformité existant relativement à cette catégorie de paiements.

Autorisation requise pour modifier l'organisation d'un ministère.—En vertu des termes de l'article 9, alinéa 3 de la Loi du Service Civil, si on se propose de changer l'organisation d'un ministère, la Commission du Service Civil doit faire un rapport sur le changement projeté, et le soumettre à l'approbation du Gouverneur en son Conseil et "il ne doit être fait aucun changement à l'organisation d'un Ministère tant que la Commission n'a pas ainsi fait de rapport à ce sujet".

Me basant sur cette disposition de la loi, je m'objectai à la nomination d'un fonctionnaire du fait qu'il n'existait aucune position vacante et que la Commission du Service Civil se refusait à recommander la réorganisation (voir correspondance avec le Conseil du Trésor, page 261). Le cas ayant été déféré au Ministère de la Justice, il fut d'avis que la Commission n'avait pas à autoriser le changement, mais simplement à faire un rapport; la position fut donc établie, bien que la Commission s'y opposât. Cette façon de faire crée un précédent permettant au Gouvernement, quel que soit le rapport du département chargé de l'application de la Loi du Service Civil, d'établir une ou plusieurs nouvelles positions dans un ministère. Si cette procédure n'est pas contraire à l'esprit et à la lettre de la Loi du Service Civil, les dispositions de cette loi spécifiant qu'un rapport doit être fait, sont à mon avis, sans signification et sans valeur.

Nominations faites en vertu des termes de la Loi de Secours.—En vertu des termes de la Loi de secours, un fonctionnaire temporaire fut nommé au Ministère des Finances, pour aider à l'administration de la Loi d'arrangement entre cultivateurs et créanciers (voir Précis de correspondance, page 286). Un autre fonctionnaire fut également nommé, en vertu de la Loi de Secours, 1934, au Ministère des Chemins de Fer et Canaux et ce, à titre permanent, comme directeur du "Canadian Travel Bureau". Bien que la Loi de Secours, 1934, expirât le 31 mars 1935, ce fonctionnaire est toujours considéré comme permanent et

est autorisé à contribuer au fonds de pension. Aucune de ces deux nominations ne fut faite conformément aux dispositions de la Loi du Service Civil qui s'appliquent à tous les fonctionnaires nommés à Ottawa, sauf dans le cas de positions spécialement exceptées des dispositions de cette loi.

Travaux d'écriture payés sans l'autorisation de la Commission du Service Civil.—Les receveurs officiels et les registraires des Commissions de révision prévues par les termes de la Loi d'arrangement entre cultivateurs et créanciers, 1934, employèrent, sans y avoir été autorisés par la Commission du Service Civil, des commis aux écritures et des sténographes. Le Ministère de la Justice fut d'avis que l'arrêté en Conseil autorisant de rembourser les receveurs et les registraires était une autorité suffisante pour l'emploi de ces fonctionnaires par suite des rapports contractuels existant entre eux et la Couronne.

APPLICATION DE LA LOI DU REVENU CONSOLIDÉ ET DE LA VÉRIFICATION

Décisions de l'Auditeur Général infirmées par le Conseil du Trésor.—Conformément aux termes de l'article 50, alinéa 2 (f) de la Loi du Revenu consolidé et de la Vérification, je dois faire rapport à la Chambre des communes de toutes celles de mes décisions qu'aurait pu infirmer le Conseil du Trésor. Ces infirmations étant d'une grande importance, je publie en presque totalité, pages 220 à 231, la correspondance échangée à ce sujet. Dans un cas, je m'objectai, en vertu des termes de l'article 35 de la Loi de Vérification, à ce que des paiements soient imputés à un crédit autre que celui prévu, à cette fin, par le Parlement. Le Ministère de la Justice fut d'avis que ce paiement n'était pas régulièrement imputable à ce crédit, mais malgré mes objections et l'opinion du Ministère de la Justice, le paiement fut autorisé pour éviter un dépassement qui se serait produit si la dépense eut été chargée au crédit régulier. Cette façon de procéder paraît contraire à l'esprit de l'article 27, alinéa 1 qui stipule "qu'aucun décaissement ne doit être effectué au delà d'un crédit quelconque autorisé par le Parlement". En s'écartant d'une procédure adoptée depuis longtemps, même pendant la seule période où le "Staff Control Regulations" est en vigueur, et même si, comme on le prétend, c'est "dans un but d'économie et pour faciliter l'administration", on crée un précédent qui pourra être invoqué chaque fois que le surplus d'un crédit sera employé à payer les dépassements d'un autre crédit.

C'est la seconde fois depuis les modifications apportées en 1931 à la Loi du Revenu consolidé et de la Vérification, que les décisions de l'Auditeur Général ont été infirmées, bien que le Ministère de la Justice partageât son point de vue qu'aucune autorisation parlementaire ne prévoyait les paiements auxquels il s'objectait. Le cas précédent est mentionné dans la correspondance paraissant dans le volume I de mon rapport de 1932-33, pages 204 à 208. L'article 42 de l'ancienne loi prévoyait que "nul chèque ne devait être émis pour le paiement de deniers publics, si ce n'est sur le certificat de l'Auditeur Général énonçant que la dépense est autorisée par le Parlement" et, s'il se refusait à ordonnancer le paiement, sa décision pouvait être infirmée par le Conseil du Trésor si le Sous-ministre de la Justice certifiait par écrit qu'il existait une autorisation parlementaire pour faire le dit paiement. Plusieurs paiements ayant été effectués nonobstant mes objections et l'opinion du Ministère de la Justice, le contrôle parlementaire sur les dépenses se trouve affaibli par les modifications apportées en 1931 à cet article de la Loi. Par suite de ces informations, le Conseil du Trésor paraîtrait s'être arrogé des pouvoirs n'appartenant qu'au Parlement.

Dans un autre cas, je m'objectais à ce que des subventions soient accordées à des entrepôts frigorifiques, car à mon avis il n'existait aucune autorité parlementaire, ces subventions n'étant pas de celles pouvant être payées conformé-

ment aux termes de la Loi sur les entrepôts frigorifiques. Sans avoir obtenu l'opinion du Ministère de la Justice sur le bien-fondé de mes objections, mes décisions furent infirmées et les subventions payées. Dans ce cas également des argents furent payés à même le fonds du Revenu consolidé qui n'auraient pas pu l'être sous l'ancienne loi sans l'autorisation du Ministère de la Justice. Au cours de l'année, je m'objectai encore à trois paiements analogues et je demandai au Ministère de les différer tant que le Conseil du Trésor n'aurait pas pris mes objections en considération. Mes objections furent soumises au Sous-ministre de la Justice et dans sa réponse, il confirma mon point de vue que, comme aucune des dispositions de la Loi n'autorisait ces paiements, ils devaient être spécialement prévus par un crédit de la Loi de finances.

BUREAU DE L'AUDITEUR GÉNÉRAL

Personnel.—Le nombre des employés de mon Bureau qui était, en mars 1934, de 212 était, le 31 mars 1935, de 216, dont 113 employés hommes, soit quatre employés de plus, dont trois hommes. Sur les cinq employés ayant quitté le Bureau au cours de l'année, trois prirent leur retraite en vertu des dispositions de la Loi du Service Civil. Au cours des quatre dernières années, le pourcentage de congés avec traitement, de congés spéciaux ou de maladie, accuse une baisse constante et de 3·49% en 1933-34 il fut réduit à 2·29%; en 1934-35 cette diminution marquée est due en partie aux modifications apportées aux règlements sur les absences.

La plupart des positions abolies au cours des trois dernières années ayant été rétablies et les titulaires nommés à titre permanent, j'espère pouvoir faire une vérification plus étendue des comptes de revenus et des différentes activités des ministères, tant dans les bureaux d'Ottawa que dans ceux de l'extérieur.

Rapport annuel.—La Loi du Revenu consolidé et de la Vérification prévoit "qu'en vue d'un examen plus complet des comptes du Canada et pour qu'il en soit fait rapport à la Chambre des communes, il soit nommé un fonctionnaire appelé l'Auditeur Général". Ses attributions prévoient "qu'il doit rapporter chaque année à la Chambre des communes, le résultat de son examen et de sa vérification des comptes du Canada de manière à indiquer la situation véritable de chaque compte à la fin de l'année financière écoulée en dernier lieu"; et l'article 50, alinéa 2 spécifie chaque cas où il doit spécialement attirer l'attention de la Chambre sur le résultat de ces vérifications. Non seulement j'ai fourni chaque année ces informations, mais aussi des renseignements additionnels sur l'état réel des dépenses de chaque ministère et leurs sources de revenus. De temps à autre, tout particulièrement en ce qui concerne les dépenses, j'ai réduit l'étendue de ces informations additionnelles et mon rapport qui, en 1923, comptait 3,372 pages, n'en avait plus que 1,157 en 1934, ramenant les frais d'impression de $21,932 à $7,980. A ma connaissance, la Chambre des communes n'a soulevé aucune objection à ce sujet. Je suis désireux de fournir tous les renseignements voulus concernant les comptes publics, toutefois, je me rends compte que, sans diminuer l'utilité de mon rapport, le coût d'impression peut en être encore réduit. Si, comme en Angleterre, un Comité de la Chambre étudiait les comptes publics, il ne serait pas nécessaire de publier tous les détails que je donne, mais que je pourrais fournir à ce Comité s'il le jugeait opportun. Je me propose, au cours de l'année à venir, de prendre cette question en considération.

Elections et comptes du cens électoral.—Les sommes payées pour les élections complémentaires et le Cens électoral furent taxées par mon Bureau et s'élevèrent respectivement à $91,622.37 et $1,209,775.20; elles sont développées dans le Volume II, pages "N" 30 à 63.

REMARQUES GÉNÉRALES

Les termes des différentes Lois de Secours ayant ajouté à mes devoirs la vérification des dépenses pour venir en aide au chômage, je tiens à rappeler que le Conseil du Trésor ne m'ayant pas autorisé à prendre de nouveaux vérificateurs, je n'ai pas pu, par suite, m'acquitter de travaux importants et qui eussent été dans l'intérêt tant du Trésor que du Parlement.

A ce propos, les remarques parues dans mes rapports de 1933 et 1934 au chapitre intitulé "Application de la Loi du Revenu Consolidé et de la Vérification" ont encore toute leur valeur relativement aux devoirs que je considère être ceux de l'Auditeur Général.

Dans mon rapport de 1932, je faisais remarquer que "les règlements du Conseil du Trésor intitulés '*Rules and Regulations with reference to the receipt, entry and accounting of public moneys*' remontant au 30 novembre 1880, je crois qu'il serait opportun de les remplacer par un autre plus conforme aux exigences de l'heure actuelle."

Le Comité nommé par le Conseil du Trésor pour faire une enquête sur les automobiles sera sans doute un facteur important pour permettre un contrôle plus efficace sur l'achat et l'entretien de ces voitures.

Le contrôle administratif serré à exercer par les ministères sur l'entretien et la conservation du matériel et de l'équipement dont ils ont charge devrait faire l'objet d'une étude approfondie. Cette question a déjà été traitée en détail à la page xci de mon rapport de 1933 et dans divers autres chapitres de cette Introduction. Je recommandais également que l'on établisse un état de tous les biens immobiliers administrés par les ministères.

Une fois encore, je veux insister sur ce que le Conseil du Trésor devrait considérer l'annulation de tous les comptes jugés irrécouvrables. Cette question a déjà été mentionnée dans les chapitres intitulés "Dépenses en Capital" et "Actif Improductif", parus dans mes rapports de 1925, 1926, 1927, 1930, 1933 et 1934 où je conseillais en outre de faire une nouvelle évaluation des biens mobiliers paraissant au Bilan du Dominion.

A la page lxxxiv de mon rapport, j'attire l'attention sur ce que la Loi sur les Pensions de Vieillesse est appliquée de façon peu satisfaisante et, dans le rapport que j'adressais au Ministre des Finances, je faisais quelques recommandations à ce sujet.

Ma vérification étant faite au nom de la Chambre des Communes, je tiens une fois encore à insister, tant dans l'intérêt des ministères qu'afin que mon Bureau puisse s'acquitter des devoirs lui incombant, sur ce qu'il serait très utile que la Chambre des Communes fasse connaître ses intentions en me donnant des directives relativement aux différentes questions qui sont portées à sa connaissance dans mes rapports annuels.

Je tiens à exprimer à mon personnel toute ma reconnaissance pour les services qu'il m'a rendus durant l'année, particulièrement par suite du surcroît de travail qui lui est incombé à la suite des nouvelles lois votées par le Parlement.

GEORGES GONTHIER,

Auditeur Général.

OTTAWA, le 30 décembre 1935.

1934-1935

AUDITOR GENERAL'S REPORT

APPROPRIATION AND EXPENDITURE STATEMENTS

REVENUE STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

ÉTATS DES CRÉDITS ET DES DÉPENSES

ÉTATS DES REVENUS

APPROPRIATION AND EXPENDITURE STATEMENTS
1934-1935

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES

See — Voir — Page	Service	Grants— Voted — Votés	Grants— Statutory — Statutaires
	General — En général		
	Adjustment of War Claims—		
65	National Defence	$ 60,000 00	
109	Secretary of State	6,000 00	
		66,000 00	
46	Administration of Justice	49,600 00	$ 2,091,705 94
29	Advances to Harbour Commissioners		751,461 98
15	Agriculture	6,621,210 24	
65	Aviation	2,262,000 00	
24	Charges of Management (including $2,890,191.92 Loan Account)	782,392 00	3,267,840 60
	Civil Government (for expenditure by departments *see* comparative statement, page 10)	9,274,529 00	317,245 69
41	Dominion Lands and Parks	1,630,906 00	
22	External Affairs	604,629 42	32,571 72
32	Fisheries	1,443,050 00	159,976 25
	Government of the Northwest Territories—		
41	Interior	199,500 00	
65	National Defence	199,425 00	
		398,925 00	
41	Government of the Yukon Territory	102,000 00	
35	Immigration and Colonization	1,252,288 00	
37	Indians	3,953,500 00	236,426 00
24	Interest on Public Debt		138,533,201 63
50	Labour	238,345 47	15,183,179 35
	Legislation—		
52	The Senate	171,922 50	317,616 95
52	House of Commons	872,059 01	914,388 22
53	Library of Parliament	71,498 00	
53	General	95,000 00	
53	Elections		91,622 37
		1,210,479 51	*1,323,627 54*
56	Lighthouse and Coast Service	2,178,220 00	20,199 42
113	Mail Subsidies and Steamship Subventions	2,284,636 00	
62	Mines and Geological Survey	480,302 00	
	Miscellaneous (for expenditure by Departments, *see* statement, page 13)	12,937,974 13	2,351,224 92
	Miscellaneous Charges—paid direct from Consolidated Fund (details shown on page 14)		2,878,398 40
	National Defence—		
64	Militia Services	8,882,864 00	
64	Naval Services	2,222,000 00	
64	General	3,396 11	
		11,108,260 11	
68	National Revenue	9,638,198 00	61,016 83
56	Ocean and River Service	2,875,125 00	
48	Penitentiaries	2,836,850 00	5,772 42
	Pensions—		
25	Finance	19,272 00	310,678 90
71	Pensions and National Health	42,559,342 00	1,205,534 92
106	Royal Canadian Mounted Police	8,090 06	217,861 57
		42,586,704 06	*1,734,075 39*
	Carried forward	116,816,123 94	168,947,927 08

ÉTATS DES CRÉDITS ET DES DÉPENSES
1934-1935

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES

Crédits	Expenditure — Dépenses			Grants not used — Crédits non-employés
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	
$ 60,000 00	$ 48,309 99	.....	$ 48,309 99	$ 11,690 01
6,000 00	5,978 68	.....	5,978 68	21 32
66,000 00	*54,288 67*	.....	*54,288 67*	*11,711 33*
2,141,305 94	2,134,340 72	.....	2,134,340 72	6,965 22
751,464 98	.....	$ 751,464 98	751,464 98	
6,621,210 24	6,224,921 68	.....	6,224,921 68	396,288 56
2,262,000 00	2,258,142 15	.....	2,258,142 15	3,857 85
4,050,232 60	3,868,936 58	.....	3,868,936 58	181,296 02
9,591,774 69	9,084,458 60	.....	9,084,458 60	507,316 09
1,630,906 00	1,566,513 83	.....	1,566,513 83	64,392 17
637,201 14	617,048 04	.....	617,048 04	20,153 10
1,603,026 25	1,525,964 15	.....	1,525,964 15	77,062 10
199,500 00	191,596 48	.....	191,596 48	7,903 52
199,425 00	199,015 51	.....	199,015 51	409 49
398,925 00	*390,611 99*	.....	*390,611 99*	*8,313 01*
102,000 00	97,239 00	.....	97.239 00	4,761 00
1,252,288 00	1,066,869 77	.....	1,066,869 77	185,418 23
4,189,926 00	4,189,926 00	.....	4,189,926 00	
138,533,201 63	138,533,201 63	.....	138,533,201 63	
15,421,524 82	15,389,089 30	.....	15,389,089 30	32,435 52
489,539 45	488,964 45	.....	488,964 45	575 00
1,786,447 23	1,780,585 62	.....	1,780,585 62	5,861 61
71,498 00	71,300 42	.....	71,300 42	197 58
95,000 00	95,000 00	.....	95,000 00	
91,622 37	91,622 37	.....	91.622 37	
2,534,107 05	*2,527,472 86*	.....	*2,527,472 86*	*6,634 19*
2,198,419 42	2,154,664 05	.....	2,154,664 05	43,755 37
2,284,636 00	2,274,254 64	.....	2,274,254 64	10,381 36
480,302 00	454,655 19	.....	454,655 19	25,646 81
15,289,199 05	12,418,379 73	882,927 26	13,301,306 99	1,987,892 06
2,878,398 40	2,878,398 40	.....	2,878,398 40	
8,882,864 00	8,852,631 49	.....	8,852,631 49	30,232 51
2,222,000 00	2,222,000 00	.....	2,222,000 00	
3,396 11	3,396 11	.....	3,396 11	
11,108,260 11	*11,078,027 60*	.....	*11,078,027 60*	*30,232 51*
9,699,214 83	9,278,084 17	.....	9,278,084 17	421,130 66
2,875,125 00	2,798,290 70	.....	2,798,290 70	76,834 30
2,842,622 42	2,667,339 86	.....	2,667,339 86	175,282 56
329,950 90	328,947 63	.....	328,947 63	1,003 27
43,764,876 92	43,680,916 94	.....	43,680,916 94	83,959 98
225,951 63	225,943 53	.....	225,943 53	8 10
44,320,779 45	*44,235,808 10*	.....	*44,235,808 10*	*84,971 35*
285,764,051 02	279,766,927 41	1,634,392 24	281,401,319 65	4,362,731 37

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY SERVICES—Conc.

See — Voir — Page	Service	Grants— Voted — Votés	Statutory — Statutaires
	General-Conc. — **En général**-Fin		
	Brought forward	$ 116,816,123 94	$ 168,947,927 08
71	Pensions and National Health	10,704,500 00	.....
74	Post Office	29,696,669 00	.....
77	Public Printing and Stationery	344,763 64	.....
80	Public Works—Chargeable to Income	8,820,010 00	578,642 56
88	Public Works—Chargeable to Collection of Revenue	656,000 00	.....
	Railways and Canals—		
100	Deficit of Canadian National Railways, etc.	52,349,294 47	.....
	Railways and Canals—Chargeable to Income—		
101	Canals	211,500 00	.....
101	Miscellaneous	328,542 00	236,737 20
		52,889,336 47	*236,737 20*
102	Railways and Canals—Chargeable to Collection of Revenue	2,400,000 00	.....
106	Royal Canadian Mounted Police	5,746,405 75	.....
	Scientific Institutions—		
40	Interior	316,840 00	.....
57	Marine	331,800 00	.....
		648,640 00	.....
110	Soldier and General Land Settlement	1,608,622 53	.....
57	Steamboat Inspection	127,108 00	.....
24	Subsidies to Provinces	.....	13,768,953 24
25	Superannuation	8,600 00	914,137 82
112	Trade and Commerce	4,218,890 10	166,740 20
	Unemployment Relief—		
19	Auditor General's Office	.....	3,826 19
25	Finance	.....	6,710 04
42	Interior	.....	533,207 52
50	Labour	.....	43,795,191 81
65	National Defence	.....	7,648,371 42
			51,987,306 98
	Public Works Construction Act—		
37	Indian Affairs	.....	500,000 00
43	Interior	.....	2,145,500 00
58	Marine	.....	7,150,080 80
66	National Defence	.....	2,560,050 00
89	Public Works	.....	26,436,919 20
103	Railways and Canals	.....	279,500 00
	Unallotted—Items 44 and 180	.....	618 000 00
		.....	*39,690,050 00*
	Total General Expenditure Total des dépenses générales	234,685,669 43	276,290,495 08
	Capital		
97	Public Works	220,000 00	202,305 41
60	Public Works (Marine Department)	5,985,000 00	.....
103	Railways and Canals	1,040,996 88	15,695 28
	Total Capital Expenditure Total des dépenses en Capital	7,245,996 88	218,000 69
	Grand Total — Total global	241,931,666 31	276,508,495 77

SOMMAIRE GÉNÉRAL, PAR SERVICE, DES CRÉDITS ET DES DÉPENSES—Fin

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 285,764,051 02	$ 279,766,927 41	$ 1,634,392 24	$ 281,401,319 65	$ 4,362,731 37
10,704,500 00	10,207,536 83	.....	10,207,536 83	496,963 17
29,696,669 00	28,974,316 53	.....	28,974,316 53	722,352 47
344,763 64	325 692 82	.....	325,692 82	19,070 82
9,398,652 56	8,726,385 36	.....	8,726,385 36	672,267 20
656,000 00	614,410 08	.....	614,410 08	41,589 92
52,349,294 47	50,937,294 47	737,167 22	51,674,461 69	674,832 78
211,500 00	173,331 98	.....	173,331 98	38,168 02
565,279 20	516,301 22	.....	516,301 22	48,977 98
53,126,073 67	*51,626,927 67*	*737,167 22*	*52,364,094 89*	*761,978 78*
2,400,000 00	2,344,508 44	.....	2,344,508 44	55,491 56
5,746,405 75	5,713,979 37	.....	5,713,979 37	32,426 38
316,840 00	305,848 27	.....	305,848 27	10,991 73
331,800 00	296,830 70	.....	296,830 70	34,969 30
648,640 00	*602,678 97*	.....	*602,678 97*	*45,961 03*
1,608,622 53	746,127 42	575,450 24	1,321,577 66	287,044 87
127,108 00	116,960 33	.....	116,960 33	10,147 67
13,768,953 24	13,768,953 24	.....	13,768,953 24	
922,737 82	921,925 14	.....	921,925 14	812 68
4,385,630 30	4,141,670 48	.....	4,141,670 48	243,959 82
3,826 19	3.826 19	.....	3,826 19	
6,710 04	6,710 04	.....	6,710 04	
533,207 52	533,207 52	.....	533,207 52	
43,795,191 81	43,795,191 81	.....	43,795,191 81	
7,648,371 42	7,648,371 42	.....	7,648,371 42	
51,987,306 98	*51,987,306 98*	.....	*51,987,306 98*	
500,000 00	179,687 61	.....	179,687 61	320,312 39
2,145,500 00	904,592 51	.....	904,592 51	1,240,907 49
7,150,080 80	1,026,091 35	.....	1,026,091 35	6,123,989 45
2,560,050 00	477,134 89	.....	477,134 89	2,082,915 11
26,436,919 20	5,916,559 27	.....	5,916,559 27	20,520,359 93
279,500 00	168,483 13	.....	168,483 13	111,016 87
618,000 00	.....	.....	.....	618,000 00
39,690,050 00	*8,672,548 76*	.....	*8,672,548 76*	*31,017,501 24*
510,976,164 51	469,258,855 83	2,947,009 70	472,205,865 53	38,770,298 98
422,305 41	333,642 52	.....	333,642 52	88.662 89
5,985,000 00	5,910,094 60	.....	5,910,094 60	74,905 40
1,056,692 16	863,679 38	.....	863,679 38	193,012 78
7,463,997 57	7,107,416 50	.....	7,107,416 50	356,581 07
518,440,162 08	476,366,272 33	2,947,009 70	479,313,282 03	39,126,880 05

COMPARATIVE STATEMENT OF EXPENDITURE, BY SERVICES

Service	1934-35	1933-34	Increase — Augmentation	Decrease — Diminution
General — En général				
Adjustment of War Claims	$ 54,288 67	$ 56,135 38	.....	$ 1,846 71
Administration of Justice	2,134,340 72	2,148,036 42	.....	13,695 70
Advances to Harbour Commissioners	751,464 98	2,923,713 81	.....	2,172,248 83
Agriculture	6,224,921 68	6,189,510 18	$ 35,411 50	
Aviation	2,258,142 15	1,684,561 93	573,580 22	
Charges of Management, including Loan Account	3,868,936 58	3,257,587 85	611,348 73	
Civil Government	9,084,458 60	9,349,936 00	.....	265,477 40
Dominion Lands and Parks	1,566,513 83	1,574,030 41	.....	7,516 58
External Affairs	617,048 04	636,744 71	.....	19,696 67
Fisheries	1,525,964 15	1,482,405 24	43,558 91	
Government of the Northwest Territories	390,611 99	379,972 91	10,639 08	
Government of the Yukon Territory	97,239 00	111,010 07	.....	13,771 07
Immigration and Colonization	1,066,869 77	1,155,313 83	.....	88,444 06
Indians	4,189,926 00	4,232,596 76	.....	42,670 76
Interest on Public Debt	138,533,201 63	139,725,416 68	.....	1,192,215 05
Labour	15,389,089 30	12,778,023 28	2,611,066 02	
Legislation	2,527,472 86	1,420,616 04	1,106,856 82	
Lighthouse and Coast Service	2,154,664 05	2,071,997 10	82,666 95	
Mail Subsidies and Steamship Subventions	2,274,254 64	2,220,661 38	53,593 26	
Mines and Geological Survey	454,655 19	372,441 18	82,214 01	
Miscellaneous	13,301,306 99	9,367,612 17	3,933,694 82	
Miscellaneous Charges paid direct from Consolidated Fund	2,878,398 40	4,373,584 93	.....	1,495,186 53
National Defence	11,078,027 60	10,986,833 44	91,194 16	
National Revenue	9,278,084 17	9,448,437 85	.....	170,353 68
Ocean and River Service	2,798,290 70	2,589,279 54	209,011 16	
Penitentiaries	2,667,339 86	2,676,505 64	.....	9,165 78
Pensions	44,235,808 10	43,883,131 53	352,676 57	
Pensions and National Health	10,207,536 83	9,632,326 55	575,210 28	
Post Office—Outside Service	28,974,316 53	29,202,730 12	.....	228,413 59
Premium, Discount and Exchange	.....	167,026 40	.....	167,026 40
Public Printing and Stationery	325,692 82	115,243 74	210,449 08	
Public Works—Chargeable to Income	8,726,385 36	9,666,753 23	.....	940,367 87
Public Works—Chargeable to Collection of Revenue	614,410 08	601,658 59	12,751 49	
Public Works Construction Act, 1934	8,672,548 76	.....	8,672,548 76	
Railways and Canals	51,674,461 69	61,930,454 15	.....	10,255,992 46
Railways and Canals—Chargeable to Income	689,633 20	774,076 55	.....	84,443 35
Railways and Canals—Chargeable to Collection of Revenue	2,344,508 44	2,300,998 88	43,509 56	
Royal Canadian Mounted Police	5,713,979 37	5,284,795 44	429,183 93	
Scientific Institutions	602,678 97	632,072 17	.....	29,393 20
Sinking Funds	.....	3,404,709 92	.....	3,404,709 92
Soldier and General Land Settlement	1,321,577 66	875,898 96	445,678 70	
Carried forward	401,269,049 36	401,684,840 96	20,186,840 01	20,602,635 61

ÉTAT COMPARATIF, PAR SERVICE, DES DÉPENSES

Service	1934-35	1933-34	Increase — Augmentation	Decrease — Diminution
General-Conc. — **En général**-Fin				
Brought forward	$ 401,269,049 36	$ 401,684,840 96	$20,186,840 01	$20,602,635 61
Steamboat Inspection	116,960 33	121,224 17	.....	4,263 84
Subsidies to Provinces	13,768,953 24	13,727,564 96	41,388 28	
Superannuation	921,925 14	1,009,391 88	.....	87,466 74
Trade and Commerce	4,141,670 48	4,283,227 63	.....	141,557 15
Unemployment Relief	51,987,306 98	35,898,311 50	16,088,995 48	
Total	*472,205,865 53	*456,724,561 10	36,317,227 77	20,835,923 34
Capital				
Public Works	333,642 52	308,593 26	25,049 26	
Public Works (Marine Department)	5,910,094 60	3,531,157 72	2,378,936 88	
Railways and Canals	863,679 38	2,740,333 70	.....	1,876,654 32
Total	7,107,416 50	6,580,084 68	2,403,986 14	1,876,654 32
RECAPITULATION—RÉCAPITULATION				
General Expenditure—Dépenses générales	*472,205,865 53	*456,724,561 10	15,481,304 43	
Capital Expenditure—Dépenses en capital	7,107,416 50	6,580,084 68	527,331 82	
Grand Total — Total global	479,313,282 03	463,304,645 78	16,008,636 25	

* These totals include amounts debited to Sundry Accounts.
* Ces totaux comprennent les montants débités aux Comptes divers.

SUMMARIZED STATEMENT OF GRANTS AND EXPENDITURE, BY DEPARTMENTS

Reference — Voir		Departments — Ministères	Grants—	
Page — Volume I	Part — Partie Volume II		Voted — Votés	Statutory — Statutaires
15	A	Agriculture	$ 7,899,697 70	$ 20,753 80
18	B	Archives, Public	208,156 00	1,200 54
19	C	Auditor General's Office	367,738 91	18,934 98
20	D	Civil Service Commission	208,033 00	18,095 17
21	E	External Affairs	1,448,097 83	42,282 54
24	F	Finance	6,663,039 21	160,294,128 30
32	FF	Fisheries	1,577,132 00	164,388 00
34	G	Governor General's Secretary's Office	102,012 75	49,578 96
35	H	Immigration and Colonization	1,459,772 00	8,227 26
37	I	Indians	4,090,781 00	773,092 63
39	J	Insurance	163,894 03	220 87
40	K	Interior	2,848,428 00	2,718,063 02
46	L	Justice	3,157,205 33	2,120,966 70
50	M	Labour	461,457 47	59,134,066 06
52	N	Legislation	1,862,579 51	2,560,321 99
56	O	Marine	13,057,181 00	7,250,109 77
62	P	Mines	3,448,830 00	26,416 24
64	Q	National Defence	14,181,400 41	10,264,348 43
68	R	National Revenue	10,534,025 00	103,332 66
71	RR	Pensions and National Health	53,532,562 00	1,234,465 33
74	S	Post Office	31,016,633 00	65,776 62
76	SS	Prime Minister's Office	24,804 00	13,608 00
77	T	Printing and Stationery	392,365 64	2,319 92
79	U	Privy Council	52,039 00	.....
80	V	Public Works	10,232,772 00	27,288,955 97
100	W	Railways and Canals	57,927,966 35	827,942 80
106	X	Royal Canadian Mounted Police	5,792,135 81	219,057 45
109	Y	Secretary of State	436,800 00	12,279 11
110	Z	Soldier Settlement of Canada	1,608,622 53	466,416 44
112	ZZ	Trade and Commerce	7,097,292 10	191,146 21
		Total	241,853,453 58	275,890,495 77
		ADD: UNUSED PORTION OF VOTES NOT INCLUDED IN ABOVE AMOUNTS — AJOUTER LA PARTIE NON EMPLOYÉE DES CRÉDITS SUIVANTS, NON COMPRISE CI-DESSUS.		
		Miscellaneous — Divers—		
		Vote—Crédit 219—Unforeseen Expenses	30,827 10	.....
		Votes—Crédits 251 & 345—To provide subject to the approval of the Treasury Board, for salaries, reclassifications and increases	47,385 63	.....
		Public Works Construction Act, 1934—		
		Unallotted to departments, Items 44 and 180	.....	618,000 00
		Grand Total — Total global	241,931,666 31	276,508,495 77

ÉTAT SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES CRÉDITS ET DES DÉPENSES

Crédits	Expenditure — Dépenses			
Total	Under Grants — En vertu de crédits	Debited to Sundry Accounts — Débitées à divers comptes	Total	Grants not used — Crédits non-employés
$ 7,920,451 50	$ 7,106,534 99	.....	$ 7,106,534 99	$ 813,916 51
209,356 54	208,718 57	.....	208,718 57	637 97
386,673 89	380,382 14	.....	380,382 14	6,291 75
226,128 17	220,787 30	.....	220,787 30	5,340 87
1,490,380 37	1,389,297 41	.....	1,389,297 41	101,082 96
166,957,167 51	164,402,794 14	$ 1,634,392 24	166,037,186 38	919,981 13
1,741,520 00	1,640,561 96	.....	1,640,561 96	100,958 04
151,591 71	132,789 09	.....	132,789 09	18,802 62
1,467,999 26	1,271,487 11	.....	1,271,487 11	196,512 15
4,863,873 63	4,541,420 69	.....	4,541,420 69	322,452 94
164,114 90	156,396 92	.....	156,396 92	7,717 98
5,566,491 02	4,208,902 45	.....	4,208,902 45	1,357,588 57
5,278,172 03	5,077,753 93	.....	5,077,753 93	200,418 10
59,595,523 53	59,555,642 95	.....	59,555,642 95	39,880 58
4,422,901 50	4,144,620 24	.....	4,144,620 24	278,281 26
20,307,290 77	13,927,538 06	.....	13,927,538 06	6,379,752 71
3,475,246 24	3,088,839 53	.....	3,088,839 53	386,406 71
24,445,748 84	22,305,299 41	.....	22,305,299 41	2,140,449 43
10,637,357 66	10,165,641 39	.....	10,165,641 39	471,716 27
54,767,027 33	54,168,057 94	.....	54,168,057 94	598,969 39
31,082,409 62	30,252,310 04	.....	30,252,310 04	830,099 58
38,412 00	37,701 96	.....	37,701 96	710 04
394,685 56	367,743 92	.....	367,743 92	26,941 64
52,039 00	46,342 90	.....	46,342 90	5,696 10
37,521,727 97	16,154,695 72	.....	16,154,695 72	21,367,032 25
58,755,909 15	56,825,720 60	737,167 22	57,562,887 82	1,193,021 33
6,011,193 26	5,970,270 44	.....	5,970,270 44	40,922 82
449,079 11	394,962 34	.....	394,962 34	54,116 77
2,075,038 97	1,212,543 86	575,450 24	1,787,994 10	287,044 87
7,288,438 31	7,010,514 33	.....	7,010,514 33	277,923 98
517,743,949 35	476,366,272 33	2,947,009 70	479,313,282 03	38,430,667 32
30,827 10	.....	.....	.....	30,827 10
47,385 63	.....	.....	.....	47,385 63
618,000 00	.....	.....	.....	618,000 00
518,440,162 08	476,366,272 33	2,947,009 70	479,313,282 03	39,126,880 05

CIVIL GOVERNMENT — GOUVERNEMENT CIVIL

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE

Page — Volume I	Department — Ministère	1934-35	1933-34	Increase — Augmentation	Decrease — Diminution
	Agriculture—				
15	Salaries	$ 669,460 15	$ 693,709 80		$ 24,249 65
15	Contingencies	90,600 00	83,117 88	$ 7,482 12	
	Archives—				
18	Salaries	84,312 00	84,998 25		686 25
18	Contingencies	8,562 03	7,483 79	1,078 24	
	Auditor General's Office—				
19	Salaries	293,614 83	297,239 53		3,624 70
19	Contingencies	62,043 42	57,380 21	4,663 21	
	Civil Service Commission—				
20	Salaries	178,116 79	183,741 17		5,624 38
20	Contingencies	24,440 34	13,625 84	10,814 50	
	External Affairs—				
21	Salaries	78,627 10	79,639 11		1,012 01
21	Contingencies	51,466 99	54,220 09		2,753 10
	Finance—				
24	Salaries	367,488 28	370,177 94		2,689 66
24	Contingencies	23,811 31	23,075 75	735 56	
	Inspector General of Banks—				
24	Salaries and Contingencies	19,337 86	17,643 25	1,694 61	
	Fisheries—				
32	Salaries	99,004 95	100,252 08		1,247 13
32	Contingencies	11,181 11	11,015 20	165 91	
	Governor General's Secretary's Office—				
34	Salaries	22,888 71	29,322 00		6,433 29
34	Contingencies	62,997 39	63,011 91		14 52
	Immigration and Colonization—				
35	Salaries	183,994 27	193,437 79		9,443 52
35	Contingencies	12,395 81	12,592 50		196 69
	Indian Affairs—				
37	Salaries	117,066 24	112,229 34	4,836 90	
37	Contingencies	18,074 21	16,153 75	1,920 46	
	Insurance—				
39	Salaries	90,146 62	88,411 22	1,735 40	
39	Contingencies	56,712 26	54,114 21	2,598 05	
	Interior—				
40	Salaries	495,076 98	582,950 19		87,873 21
40	Contingencies	12,699 12	13,220 97		521 85
	Justice—				
46	Salaries	198,195 36	205,386 53		7,191 17
46	Contingencies	39,353 02	36,394 46	2,958 56	
	Labour—				
50	Salaries	193,610 42	197,450 42		3,840 00
50	Contingencies	21,306 52	15,842 94	5,463 58	
	Carried forward	3,586,584 09	3,697,838 12	46,147 10	157,401 13

CIVIL GOVERNMENT-Con. — GOUVERNEMENT CIVIL-Suite

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS—*Con.*
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE—*Suite*

Page — Volume I	Department — Ministère	1934-35	1933-34	Increase — Augmentation	Decrease — Diminution
	Brought forward.....	$ 3,586,584 09	$ 3,697,838 12	$ 46,147 10	$ 157,401 13
	Marine—				
56	Salaries.....	257,294 74	281,215 77	.....	23,921 03
56	Contingencies.....	38,558 63	33,867 25	4,691 38	
	Mines—				
62	Salaries.....	495,078 89	513,363 58	.....	18,284 69
62	Contingencies.....	12,284 11	10,781 35	1,502 76	
	National Defence—				
64	Salaries.....	414,548 65	427,971 46	.....	13,422 81
64	Contingencies.....	26,016 87	19,958 16	6,058 71	
	National Revenue—				
68	Salaries.....	782,734 62	809,415 13	.....	26,680 51
68	Contingencies.....	62,074 77	36,987 51	25,087 26	
	Office of the Prime Minister—				
76	Salaries.....	24,093 96	25,600 50	.....	1,506
	Pensions and National Health—				
71	Salaries.....	151,693 54	153,523 08	.....	1,829 54
71	Contingencies.....	15,830 22	27,930 01	.....	12,099 79
	Post Office—				
74	Salaries.....	1,093,353 92	1,167,740 71	.....	74,386 79
74	Contingencies.....	118,862 97	108,947 31	9,915 66	
	Privy Council—				
79	Salaries.....	42,054 00	45,684 00	.....	3,630 00
79	Contingencies.....	2,663 90	1,930 84	733 06	
	Public Printing and Stationery—				
77	Salaries.....	31,752 00	45,162 15	.....	13,410 15
77	Contingencies.....	7,979 18	9,111 80	.....	1,132 62
	Public Works—				
80	Salaries.....	457,172 05	490,865 32	.....	33,693 27
80	Contingencies.....	34,734 64	28,501 97	6,232 67	
	Railways and Canals—				
100	Salaries.....	164,877 72	173,959 72	.....	9,082 00
100	Contingencies.....	21,536 69	21,206 30	330 39	
	Royal Canadian Mounted Police—				
106	Salaries.....	16,200 00	18,900 00	.....	2,700 00
106	Contingencies.....	7,751 66	9,720 00	.....	1,968 34
	Secretary of State—				
109	Salaries.....	287,697 10	292,177 60	.....	4,480 50
109	Contingencies.....	48,467 51	35,372 30	13,095 21	
	Trade and Commerce—				
112	Salaries.....	538,704 90	518,232 15	20,472 75	
112	Contingencies.....	31,478 30	34,470 94	.....	2,992 64
	Total under Appropriation Acts....				
	Total, Loi de finances.....	8,772,079 63	9,040,435 03	134,266 95	402,622 35

CIVIL GOVERNMENT-Conc. — GOUVERNEMENT CIVIL-Fin

COMPARATIVE STATEMENT OF EXPENDITURE, BY DEPARTMENTS—*Conc.*
ÉTAT COMPARATIF DES DÉPENSES, PAR MINISTÈRE—*Fin*

Page — Volume I	Department — Ministère	1934-35	1933-34	Increase — Augmentation	Decrease — Diminution
	UNDER STATUTE — STATUTAIRE				
34	Governor General of Canada	$ 43,799 94	$ 43,799 94		
21	High Commissioner of Canada, London	9,000 00	9,000 00		
	Lieutenant Governors—				
	Ontario	10,000 00	10,000 00		
	Quebec	10,000 00	10,000 00		
	Nova Scotia	9,000 00	9,000 00		
	New Brunswick	9,000 00	9,000 00		
24	Prince Edward Island	7,000 00	6,567 16	$ 432 84	
	Manitoba	9,000 00	9,000 00		
	Saskatchewan	9,000 00	9,000 00		
	Alberta	9,000 00	9,000 00		
	British Columbia	9,000 00	9,000 00		
Various	Ministers	138,979 03	139,379 03	.....	$ 400 00
46	Solicitor General	9,000 00	9,000 00		
19	Auditor General	13,500 00	13,500 00		
20	Civil Service Commissioners	17,100 00	14,254 84	2,845 16	
	Total	312,378 97	309,500 97	3,278 00	400 00
	SUMMARY — SOMMAIRE				
	Amount under Appropriation Acts Dépenses en vertu des Lois de finances	8,772,079 63	9,040,435 03	134,266 95	402,622 35
	Amount under Statute Dépenses statutaires	312,378 97	309,500 97	3,278 00	400 00
	(Page 2)	9,084,458 60	9,349,936 00	137,544 95	403,022 35
	Net Decrease Diminution nette	.....	.....	.....	265,477 40

MISCELLANEOUS — DIVERS

SUMMARY OF EXPENDITURE, BY DEPARTMENTS
SOMMAIRE DES DÉPENSES, PAR MINISTÈRE

Page — Volume I	Department — Ministère		Amount — Montant
16	Agriculture		$ 112,553 16
18	Archives, Public		115,844 54
19	Auditor General's Office		7,397 70
20	Civil Service Commission		1,130 17
22	External Affairs		633,155 28
25	Finance (including open accounts $882,927.26)		5,395,477 80
32	Fisheries		4,411 75
34	Governor General's Secretary's Office		3,103 05
35	Immigration and Colonization		5,527 92
37	Indian Affairs		36,666 63
39	Insurance		9,538 04
43	Interior		66,160 58
49	Justice		20,524 97
50	Labour		1,387 44
	Legislation—		
52	Salary Deduction Act—Senate, $1,731.22; House of Commons, $13,074.80; General, $84.20	$ 14,890 22	
53	Salaries, reclassification and increases, House of Commons	2,376 00	
54	Chief Electoral Officer—Salaries and Contingencies	54,598 05	
54	Dominion Franchise Act	1,545,283 11	
			1,617,147 38
57	Marine		1,319,752 96
62	Mines		2,126,821 34
65	National Defence		146,732 33
68	National Revenue		33,242 55
76	Office of the Prime Minister		108 00
72	Pensions and National Health		103,080 41
74	Post Office		56,776 62
79	Privy Council		1,625 00
77	Public Printing and Stationery		2,319 92
89	Public Works		62,791 80
101	Railways and Canals		1,351,887 74
107	Royal Canadian Mounted Police		6,395 88
109	Secretary of State		43,819 05
114	Trade and Commerce		15,926 98
	Total	(Page 2)	13,301,306 99

MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND
DÉPENSES DIVERSES PAYÉES A MÊME LE FONDS CONSOLIDÉ

Page — Volume I	Service	Amount — Montant
28	Contribution to Superannuation Fund No. 5 under Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927	$ 1,947,495 48
69	Court Costs, re appeals under Income War Tax Act—Duncan McMartin Estate	505 28
28	Contributions to Retirement Fund credited to Premium, Discount and Exchange in 1924-25.—Immigration overseas	25 50
35	Empire Settlement Scheme, assisted passage Loan Account—30% reduction of settlers' indebtedness, Sec. 70, Chap. 42, 20-21 Geo. V	2,499 34
51	Government Annuities—To maintain reserve, year ended March 31, 1934	146,057 46
28	Outstanding cheques paid during the year 1934-35 charged to outstanding cheque account, and for which provision had been transferred to Casual Revenue	13,410 91
102	Railway Grade Crossing Fund, 19-20 Geo. V., Chap. 54	274,819 83
35	Refund of Cash Bond, Dept. of Immigration and Colonization as authorized by O.C. P.C. 24/270 Feb. 1st, 1935	200 00
43	Refund of monies received in connection with the Administration of the Natural Resources, Natural Resources Act, 22-23 Geo. V., Chap. 35	5,693 22
43	Seed Grain and Relief Act—Dept. of the Interior	21,274 94
	Soldier Land Settlement Loans—	
110	30 p.c. reduction of settlers' indebtedness Sec. 70, Chap. 42, 20-21 Geo. V $ 2,589 39	
110	Dollar for dollar bonus authorized by Sec. 73 of amendment to Soldier Settlement Act, 23-24 Geo. V., Chap. 49 463,827 05	
		466,416 44
	Total (Page 2)	2,878,398 40

STATEMENTS BY DEPARTMENTS AND SERVICES
ÉTATS PAR MINISTÈRE ET PAR SERVICE

DEPARTMENT OF AGRICULTURE — MINISTÈRE DE L'AGRICULTURE

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	A- 8	Salary of Minister	$ 9,000 00	$ 9,000 00	
3	A- 8	Salaries	684,144 00	669,460 15 *a*	$ 14,683 85
3	A- 9	Contingencies	90,600 00	90,600 00	
			783,744 00	*769,060 15*	*14,683 85*
		AGRICULTURE			
39	A- 9	Dairying	234,000 00	211,785 03 *b*	22,214 97
293, 40	A-10	Cold Storage Warehouses	135,072 25	98,504 24 *c*	36,568 01
41	A-11	Fruit, including grant of $4,500 to Canadian Horticultural Council	425,053 00	406,751 69 *b*	18,301 31
42	A-14	Seed, feed and fertilizer control, including grants to Seed Fairs, etc., also grant of $17,010 to the Canadian Seed Growers' Association	393,200 00	355,612 53 *b*	37,587 47
43	A-16	Live stock, including assistance to Fairs and Exhibitions	1,518,302 00	1,336,093 95 *b*	182,208 05
44	A-22	Experimental Farms, including investigations concerning plant diseases	1,815,000 00	(1)1,791,285 53 *b*	23,714 47
45	A-33	Health of Animals, administration of the Animal Contagious Diseases Act and the Meat and Canned Foods Act	1,673,991 00	1,604,429 84 *b*	69,561 16
46	A-40	Entomology, including investigations and inspections relating to destructive insects and pests	350,000 00	350 000 00	
47	A-42	Publications	23,039 00	21,278 88 *b*	1,760 12
48	A-42	Farm Economics, including agricultural co-operative marketing	16,000 00	11,684 79 *b*	4,315 21
294, 49	A-42	International Institute of Agriculture	15,700 00	15,642 21 *b*	57 79
50	A-43	Contributions to Empire Bureaux	21,535 00	21,535 00	
295	A-43	Payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above mentioned Act and regulations thereunder	317 99	317 99	
			6,621,210 24	*6,224,921 68*	*396,288 56*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF AGRICULTURE-Con. — MINISTÈRE DE L'AGRICULTURE-Suite

Details in Part A, Volume II — Détail, partie A, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
345, 251	A- 8	To provide subject to the approval of the Treasury Board for salaries, reclassifications and increases	$ 3,743 46	$ 3,743 46	
354	A-43	Natural Products Marketing Act, 1934	500,000 00	97,055 90	$ *d* 402,944 10
Statute	A-44	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	4,706 43	4,706 43	
Statute	A-44	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 3 (1)	3,967 37	3,967 37	
Statute	A-44	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C., 1927	3,080 00	3,080 00	
			515,497 26	*112,553 16*	*402,944 10*
		Total	7,920,451 50	7,106,534 99	813,916 51
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Loi des subsides	7,899,697 70	7,085,781 19	813,916 51
		Special Statutes — Statuts spéciaux	20,753 80	20,753 80	
		(Page 8)	7,920,451 50	7,106,534 99	813,916 51

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Positions laissées vacantes.
b. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
c. Some contracts not completed —— Des travaux à forfait ne furent pas terminés.
d. It could not be anticipated what funds would be required to carry this new activity through the year —— Impossibilité de prévoir quel serait, pendant l'année, le montant nécessaire pour l'application de cette nouvelle loi.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 44 — $1,080 was paid from this vote to A. G. Smith as Assistant to the Dominion Animal Husbandman in addition to his salary as Superintendent of Buffalo Park, Wainwright, Alberta, paid to him by the Interior Department —— Outre son traitement de surintendant du Pare aux Bisons, de Wainwright, Alberta, à la charge du Ministère de l'Intérieur, $1,080.00 furent payés à même ce crédit à A. G. Smith, comme adjoint à l'éleveur du Dominion.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF AGRICULTURE-Conc. — MINISTÈRE DE L'AGRICULTURE-Fin

AUDIT NOTES—Conc.——NOTES DE VÉRIFICATION—Fin

Vote-Crédit 293 — Cold Storage Subsidies (see Treasury Board Overruling, page 216—Subventions payées à des entrepôts frigorifiques (voir Décisions de l'Auditeur Général infirmées par le Conseil du Trésor, page 228).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Experimental Farms, Revenue and Expenditure —— Fermes expérimentales, Revenus et dépenses (Page 132).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification ,1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ARCHIVES DEPARTMENT — DÉPARTEMENT DES ARCHIVES

Details in Part B, Volume II — Détail, partie B, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
23	B-3	Salaries	$ 84,312 00	$ 84,312 00	
23	B-3	Contingencies	9,200 00	8,562 03	a $ 637 97
			93,512 00	*92,874 03*	*637 97*
		MISCELLANEOUS — DIVERS			
338, 249	B-4	Public Archives	114,644 00	114,644 00	
Statute	B-5	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 5 (2)	296 16	296 16	
Statute	B-5	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 3 (1)	904 38	904 38	
			115,844 54	*115,844 54*	
		Total	209,356 54	208,718 57	637 97
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	208,156 00	207,518 03	637 97
		Special Statutes — Statuts spéciaux	1,200 54	1,200 54	
		(Page 8)	209,356 54	208,718 57	637 97

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Less expenditure than anticipated for travelling expenses, printing and sundries —— Dépenses de voyages, frais d'impressions et divers inférieurs aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 249 — $125.00 was paid from this vote for catering at a reception held at the Archives Building —— $125.00 furent imputés à ce crédit pour les frais d'une réception donnée aux Archives.

These accounts have been examined and audited under my direction in accordance witht he provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

AUDITOR GENERAL'S OFFICE — BUREAU DE L'AUDITEUR GÉNÉRAL

Details in Part C, Volume II — Détail, partie C, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	C-4	Salary of the Auditor General	$ 13,500 00	$ 13,500 00	
4	C-4	Salaries	297,450 00	293,614 83	a $ 3,835 17
286, 4	C-5	Contingencies	64,500 00	62,043 42	b 2,456 58
			375,450 00	*369,158 25*	*6,291 75*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	C-5	The Relief Act, 1934	3,826 19	3,826 19	
		MISCELLANEOUS — DIVERS			
219	C-5	Unforeseen Expenses	5,788 91	5,788 91	
Statute	C-4	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 5 (2)	1,288 79	1,288 79	
Statute	C-5	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C., 1927	320 00	320 00	
			7,397 70	*7,397 70*	
		Total	386,673 89	380,382 14	6,291 75
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	367,738 91	361,447 16	6,291 75
		Special Statutes — Statuts spéciaux	18,934 98	18,934 98	
		(Page 8)	386,673 89	380,382 14	6,291 75

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled and absences without pay —— Positions restées vacantes et congés sans traitement.

b. Reduction in cost of printing annual report and economies effected —— Économies et diminution du coût d'impression du rapport annuel.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

CIVIL SERVICE COMMISSION — COMMISSION DU SERVICE CIVIL

Details in Part D, Volume II — Détail, partie D, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	D-4	Salaries of Commissioners	$ 17,100 00	$ 17,100 00	
5	D-4	Salaries	182,898 00	178,116 79	a$ 4,781 21
5	D-4	Contingencies	25,000 00	24,440 34	559 66
			224,998 00	*219,657 13*	*5,340 87*
		MISCELLANEOUS — DIVERS			
345, 251	D-4	To provide subject to the approval of the Treasury Board for salaries, reclassifications and increases	135 00	135 00	
Statute	D-4	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 5 (2)	995 17	995 17	
			1,130 17	*1,130 17*	
		Total	226,128 17	220,787 30	5,340 87
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	208,033 00	202,692 13	5,340 87
		Special Statutes — Statuts spéciaux	18,095 17	18,095 17	
		(Page 8)	226,128 17	220,787 30	5,340 87

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Resignations, leave of absence without pay —— Démissions, congés sans traitement.

Certified correct —— Certifié exact,

WATSON SELLAR.
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 5 — "Civil Government Salaries"; Legality of payment of temporary employees out of this vote (see Treasury Board Overrulings, page 209) —— "Gouvernement civil: Traitements". Légalité de payer les traitements des fonctionnaires temporaires à même ce crédit (voir Décisions de l'Auditeur Général infirmées par le Conseil du Trésor, page 220).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT — MINISTÈRE DES AFFAIRES EXTÉRIEURES

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	E- 4	Salary of High Commissioner of Canada, in England	$ 9,000 00	$ 9,000 00	
6	E- 3	Salaries	83,952 00	78,627 10 a	$ 5,324 90
6	E- 4	Contingencies	61,800 00	51,466 99 b	10,333 01
			154,752 00	*139,094 09*	*15,657 91*
		EXTERNAL AFFAIRS AFFAIRES EXTÉRIEURES			
		LONDON — LONDRES			
195	E- 4	Salaries and expenses of the Office of the High Commissioner for Canada, including $1,800 additional salary for the High Commissioner to that authorized by Chap. 15, R.S.C.	121,160 00	112,510 81 c	8,649 19
		WASHINGTON			
196	E- 5	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff	92,900 00	85,010 47 d	7,889 53
		PARIS			
197	E- 5	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff	75,700 00	75,506 42	193 58
		TOKYO			
198	E- 6	Representation, including salaries and allowances for Minister Plenipotentiary, Secretaries and Staff	68,800 00	68,019 11 e	780 89
		GENEVA — GENÈVE			
199	E- 6	Salaries and expenses of the Office of the Canadian Advisory Officer	25,000 00	24,851 09	148 91
200	E- 7	Canada's contribution to the expenses of the League of Nations for 1934, including Secretariat, International Labour Organization and Permanent Court of International Justice	205,569 42	205,569 42	
201	E- 7	Expenses of Canadian Delegates to the Assembly, Council, and Commissions the League of Nations	12,500 00	10,009 00 f	2,491 00

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT—Con.
MINISTÈRE DES AFFAIRES EXTÉRIEURES—Suite

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		EXTERNAL AFFAIRS–*Conc.* AFFAIRES EXTÉRIEURES–*Fin*				
		GENEVA–*Con.* — GENÈVE–*Fin*				
202	E- 7	Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada	$ 3,000 00	$ 3,000 00		
Statute	E- 8	International Joint Commission, 1-2 Geo. V., Cap. 28	32,571 72	32,571 72		
			637,201 14	*617,048 04*		*20,153 10*
		MISCELLANEOUS — DIVERS				
203	E- 8	To provide for hospitality in connection with visitors from abroad	7,000 00	607 95	*g*	6,392 05
204	E- 8	To provide for the establishment of a Trust Fund of $25,000 as an expression of the friendly interest of Canada in the celebration in 1930 of the 1000th Anniversary of the establishment of the Icelandic Parliament	25,000 00	25,000 00		
205	E- 8	Canada's contribution to the expenses of the International Commission for Air Navigation for 1934	2,150 00	2,150 00		
206	E- 8	Expenses of the Wheat Advisory Committee for 1934, Canada's Assessment.	1,955 00	1,953 16		1 84
207	E- 8	Canada's portion of expenditure of the Imperial Economic Committee, the Imperial Shipping Committee and the Executive Council of the Imperial Agricultural Bureaux for 1934	18,690 00	18,688 00		2 00
208	E- 9	Advertising and Publicity in the United Kingdom and Europe to be administered by the High Commissioner	200,000 00	178,341 34	*h*	21,658 66
212	E- 9	Expenses in connection with the Negotiation of Treaties	9,000 00	3,327 71	*i*	5,672 29
219	E- 9	Unforeseen Expenses	4,221 41	4,221 41		
351	E-10	Grant in aid of the Four Hundredth Anniversary Celebration of the Landing of Jacques Cartier and to assist celebrations at Gaspé, Three Rivers, Ottawa and Niagara, to be disbursed under the direction of the Treasury Board	100,000 00	87,031 84	*j*	12,968 16
352	E-10	Amount required to meet loss on exchange subject to approval of the Treasury Board	320,000 00	308,067 77	*k*	11,932 23
356	E-10	To provide for the arbitration expenses, "I'm Alone" case	4,700 00	2,666 30	*l*	2,033 70
357	E-11	To provide for expenses of representation at the Disarmament Conference	5,000 00	388 98	*m*	4,611 02

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

EXTERNAL AFFAIRS DEPARTMENT—Conc.
MINISTÈRE DES AFFAIRES EXTÉRIEURES—Fin

Details in Part E, Volume II — Détail, partie E, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
Statute	E-11	Salary Deduction (Continuance) Act, 24-25 Geo. V., 1934, Sec. 5 (2).....	$ 710 82 *698,427 23*	$ 710 82 *633,155 28*	$ *65,271 95*
		Total.....	1,490,380 37	1,389,297 41	101,082 96
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	1,448,097 83	1,347,014 87	101,082 96
		Special Statutes — Statuts spéciaux.....	42,282 54	42,282 54	
		(Page 8)	1,490,380 37	1,389,297 41	101,082 96

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Situations laissées vacantes.
b. Delay in completion of passports; proposed staff revision not effected —— Retard dans l'impression des modèles de passeports; la réclassification projetée du personnel ne fut pas faite.
c. Proposed increase in staff not effected —— Une augmentation prévue du personnel fut différée.
d. Proposed revision of staff not effected and decrease in maintenance expenses —— La reclassification projetée du personnel ne fut pas faite et diminution dans les frais d'entretien.
e. Reduction in travel expenses —— Compression des frais de déplacements.
f. Due to small delegation from Canada —— Dû à ce que la Délégation canadienne fut peu nombreuse.
g. Due to paucity of foreign visitors —— Dû au petit nombre d'étrangers venus durant l'année.
h. Program not fully carried out —— Le programme ne fut pas exécuté en totalité.
i. Work not as extensive as anticipated —— Les travaux ne furent pas aussi importants que prévus.
j. Original plans curtailed —— Le projet original ne fut pas exécuté en totalité.
k. Due to uncertainty of exchange fluctuations —— Incertitude et variation du change.
l. Case closed earlier than expected —— La cause fut entendue plus tôt qu'on ne le prévoyait.
m. No representation from Canada —— Le Canada n'envoya aucun délégué.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 198 — $144.65 was paid from this vote to cover a loss due to the theft of the cash box from the legation building at Tokyo —— Par suite du vol de la caisse de la Légation de Tokyo, $144.65 furent imputés à ce crédit.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT — MINISTÈRE DES FINANCES

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	F-22	Salary of Minister	$ 9,000 00	$ 9,000 00	
Statute	F- 6	Salaries of Lieutenant Governors	81,000 00	81,000 00	
7	F-22	Salaries	372,636 00	367,488 28 *a*	$ 5,147 72
7	F-23	Contingencies	32,500 00	23,811 31 *b*	8,688 69
7	F-23	Inspector General of Banks — Salaries and Contingencies	22,000 00	19,337 86 *c*	2,662 14
			517,136 00	*500,637 45*	*16,498 55*
		INTEREST ON PUBLIC DEBT INTÉRETS DE LA DETTE PUBLIQUE			
Statute	F-23	Interest on Public Debt	138,533,201 63	138,533,201 63	
		CHARGES OF MANAGEMENT FRAIS DE GESTION			
1	F-25	Offices of the Assistant Receivers General — Salaries and Contingencies	121,396 00	111,672 61 *d*	9,723 39
1	F-27	Printing, signing, sealing and macerating Dominion Notes	411,500 00	280,666 66 *e*	130,833 34
1	F-27	Printing, advertising, inspection, express, etc	100,000 00	76,399 02 *f*	23,600 98
1	F-28	Commission for payment of interest on public debt, purchase of sinking funds, auditing	130,000 00	117,567 16 *g*	12,432 84
1	F-28	English Bill stamps, postage, etc	2,000 00	1,363 43 *h*	636 57
1	F-22	Temporary clerical work in connection with the transfer and registration of bonds, etc., and the flotation of loans	17,496 00	13,427 10 *i*	4,068 90
Statute	F-29	Charges of Management — Loan Account	2,890,191 92	2,890,191 92	
Statute	F-28	Gold Shipments	376,913 68	376,913 68	
Statute	F-28	Currency Act, Sec. 23, Chap. 40, *re* silver coinage	735 00	735 00	
			4,050,232 60	*3,868,936 58*	*181,296 02*
		SUBSIDIES TO PROVINCES SUBVENTIONS AUX PROVINCES			
Statute	F-31	Subsidies authorized by B.N.A. Act			
		Ontario	2,941,424 28	2,941,424 28	
		Quebec	2,592,013 68	2,592,013 68	
		Nova Scotia	653,047 60	653,047 60	
		New Brunswick	693,040 16	693,040 16	
		Manitoba	1,716,484 18	1,716,484 18	
		British Columbia	874,561 46	874,561 46	
		Prince Edward Island	381,931 88	381,931 88	
		Alberta	1,771,475 00	1,771,475 00	
		Saskatchewan	2,144,975 00	2,144,975 00	
			13,768,953 24	*13,768,953 24*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PENSIONS			
56	F-33	Annuity to Dr. F. G. Banting	$ 7,500 00	$ 7,500 00	
57	F-33	Annuity to Dr. Charles E. Saunders	5,000 00	5,000 00	
58	F-33	Unmarried sister of the late Col. Harry Baker, M.P.	700 00	699 96	$ 0 04
59	F-33	J. Langlois Bell	600 00	600 00	
60	F-33	Capt. J. E. Bernier	2,400 00	1,767 74 *j*	632 26
61	F-33	James Elliott	672 00	672 00	
62	F-33	Mrs. Wm. McDougall	1,200 00	829 03 *j*	370 97
63	F-33	Alice Morson Smith	600 00	600 00	
64	F-33	Elizabeth Swinford	600 00	600 00	
Statute	F-33	Judges' Pensions, R.S.C., Chap. 138	307,379 14	307,379 14	
Statute	F-33	Mrs. Alice Joynson, 4-5 Geo. V., Chap. 11	499 92	499 92	
Statute	F-33	Dougald Carmichael, 17 Geo. V., Chap. 76	499 92	499 92	
Statute	F-33	A. C. Lacouvee, 20-21 Geo. V, Chap. 50	499 92	499 92	
Statute	F-33	Mrs. Beatrice Williams, 17 Geo. V, Chap. 76	600 00	600 00	
Statute	F-33	Mrs. Violet L. Jenkin, 17 Geo. V, Chap. 76	600 00	600 00	
Statute	F-33	Mrs. Jean Laird Farrell, 17 Geo. V, Chap. 76	600 00	600 00	
			329,950 90	*328,947 63*	*1,003 27*
		SUPERANNUATION — RETRAITES			
70	F-34	Retiring allowances to former employees of the Department of Public Printing and Stationery	8,600 00	(1) 7,787 32 *k*	812 68
Statute	F-33	Civil Service Superannuation and Retirement Act, R.S. Chap. 17	363,984 66	(1) 363,984 66	
Statute	F-34	Public Service Retirement Act, 10-11 Geo. V, Chap. 67	429,064 83	(1) 429,064 83	
Statute	F-34	Civil Servants' Widows' Annuities Act, 1927	121,088 33	(1) 121,088 33	
			922,737 82	*921,925 14*	*812 68*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	F-34	Agricultural Stabilization Fund	6,710 04	6,710 04	
		MISCELLANEOUS — DIVERS			
209	F-35	Grant in aid of the Canadian General Council of the Boy Scouts Association	9,000 00	9,000 00	
210	F-35	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00	2,000 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		MISCELLANEOUS-*Con.* — DIVERS-*Suite*				
211	F-35	Grant to the Dominion Council of the Girl Guides	$ 4,860 00	$ 4,860 00		
213	F-35	Contribution to aid in carrying on the work of the Royal Astronomical Society	1,620 00	1,620 00		
214	F-35	Royal Canadian Academy of Arts	2,025 00	2,025 00		
215	F-35	Grant to the Royal Society of Canada	4,500 00	4,500 00		
216	F-35	Grant to the Montreal Association for the Blind	4,050 00	4,050 00		
217	F-35	Grant to l'Institut Nazareth de Montreal to assist in work with the Blind	4,050 00	4,050 00		
218	F-35	Amount required to provide for grants to be made to the Provinces of Nova Scotia, $875,000; New Brunswick, $600,000; Prince Edward Island, $125,000; pending consideration of Provincial Subsidies	1,600,000 00	1,600,000 00		
219	F-40	Unforeseen Expenses	26,773 95	26,773 95		
220	F-43	Expenses of the Comptroller of the Treasury's Office	1,562,773 00	1,530,670 50	*l*	$ 32,102 50
221	F-47	Administration of the Royal Canadian Mint, including salaries, contingencies, retiring and other allowances, and general expenses	185,000 00	179,710 18	*m*	5,289 82
222	F-47	Maintenance of the Dominion of Canada Assay Office, Vancouver, B.C.	17,810 00	14,016 80	*m*	3,793 20
223	F-47	Salaries and expenses of the Tariff Board	120,000 00	74,963 40	*n*	45,036 60
224	F-48	Administration of Bankruptcy Act	42,200 00	25,956 02	*o*	16,243 98
340, 225	F-34	Federal District Commission—To provide for maintenance and improvement of properties under the control of the Federal District Commission	65,000 00	(2) 65,000 00		
227	F-48	Salaries and expenses of the office of the Salvage Officer, including L. H. Beer, at $4,500	11,052 00	9,551 76	*p*	1,500 24
234	.....	Loan to Harbour Commissioners of Montreal with interest at a rate to be fixed by the Governor in Council, for such period and upon such terms and conditions as the Governor in Council may determine, and to be applied in payment of deficits resulting from the operations of the Montreal Harbour Bridge (Open Account—Non-Active)	497,000 00	434,000 00	*q*	63,000 00

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS-*Con.* — DIVERS-*Suite*			
344		Loan to the Saint John Harbour Commissioners with interest at a rate to be fixed by the Governor in Council, for such period and upon such terms and conditions as the Governor in Council may determine: *(a)* To provide for payment of principal and interest due in the fiscal year 1934-35 on debentures of the City of Saint John assumed by the Saint John Harbour Commissioners and debentures of the said Commissioners issued to the City of Saint John, under Section 15 of the Saint John Harbour Commissioners Act, 1927..	$ 66,785 45	$ 64,861 97 *r*	$ 1,923 48
		(b) To provide for the repayment of money borrowed from the banks by the Saint John Harbour Commissioners for payment of principal and interest due on debentures of the City of Saint John assumed by the Saint John Harbour Commissioners and debentures of the said Commissioners issued to the City of Saint John, under Section 15 of the Saint John Harbour Commissioners Act, 1927 (Open Account—Non-Active).....	127,565 29	127,565 29	
†311		Loan to the Chicoutimi Harbour Commissioners for the construction of harbour improvements and facilities, additional to the amount authorized by the Chicoutimi Harbour Loan Act, 1931, and to be subject to the provision of the said Act (Open Account—Non-Active).....	256,500,00	256,500 00	
236	F-35	Grant towards defraying part of the costs of "Le XIIIe Congrès de l'Association des Médecins de Langue Française de l'Amérique du Nord" and "La XXIIIe Session de l'Association des Médecins de Langue Française" to be held jointly in Quebec in August, 1934	12,500 00	12,500 00	
345, 251	F-22	To provide, subject to the approval of the Treasury Board, for salaries, reclassification and increases.....	3,275 13	3,275 13	
347	F-35	Grant to the Trades and Labour Congress in connection with the International Conference at Toronto.....	2,500 00	2,500 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — **MINISTÈRE DES FINANCES**-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS—*Conc.* — DIVERS—*Fin*			
350	F-35	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.)	$ 2,500 00	$ 2,500 00	
353	.....	To provide hereby for payment to the Province of New Brunswick of the amount at credit of its Debt Allowance Account	529,299 39	.....	$ 529,299 39
†313, 427	F-48	Expenses of the Royal Commission on Price Spreads and Mass Buying	230,000 00	216,451 58	*s* 13,548 42
429 (1935-36)	F-49	Expenses of the Royal Commission on Financial arrangements between the Dominion Government and the Maritime Provinces	35,000 00	26,367 02	*s* 8,632 98
Statute	F-35	National Battlefields Commission, 18-19 Geo. V, Chap. 36, 1928	70,900 00	(3) 70,900 00	
Statute	F-34	Federal District Commission, 18-19 Geo. V, Chap. 26, 1928	185,500 00	(4) 185,500 00	
Statute	F-35	Corporation of the City of Ottawa	100,000 00	100,000 00	
Statute	F-35	Motor Car Allowances	32,295 81	32,295 81	
Statute	F-43	Office of the Comptroller of the Treasury, Chap. 27, Sec. 74, R.S. 1931	13,580 76	13,580 76	
Statute	F-36	Farmers' Creditors' Arrangement Act, 1934, Chap. 53, 24-25 Geo. V	269,141 69	269,141 69	
Statute	F-50	Royal Canadian Mint Act, 1931, Sec. 16, Chap. 48	3,208 58	3,208 58	
Statute	F-49	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	13,919 76	13,919 76	
Statute	F-49	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,662 60	1,662 60	
			6,115,848 41	*5,395,477 80*	*720,370 61*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	F-50	Civil Service Superannuation Act, 1924, Chap. 24, R.S. 1927 (Government contribution to the Fund)	1,947,495 48	1,947,495 48	
Statute	F-50	Contributions to Retirement Fund, credited to Premium, Discount and Exchange in1924-25, Immigration overseas	25 50	25 50	
Statute	F-50	Outstanding cheques paid during year 1934-35 charged to Outstanding Cheques Account and for which provision had been transferred to Casual Revenue	13,410 91	13,410 91	
			1,960,931 89	*1,960,931 89*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — **MINISTÈRE DES FINANCES**-Suite

Details in Part F, Volume II — Détail, partie F, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ADVANCES TO HARBOUR COMMISSIONERS — AVANCES AUX COMMISSAIRES DES PORTS			
Statute		Montreal (Active)	$ 97,000 00	$ 97,000 00	
		Vancouver (Active)	295,659 00	295,659 00	
		Halifax (Non-Active)	71,733 04	71,733 04	
		St. John (Non-Active)	211,976 34	211,976 34	
		St. John (Non-Active)—Reconstruction	8,435 48	8,435 48	
		St. John Harbour—Redemption of matured and guaranteed Debt (Non-Active)	56,666 93	56,666 93	
		Three Rivers (Non-Active)	5,832 00	5,832 00	
		Quebec (Non-Active)	4,162 19	4,162 19	
			751,464 98	*751,464 98*	
		Total	166,957,167 51	166,037,186 38	$ 919,981 13
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé—			
		Appropriation Acts — Lois des subsides	5,715,188 47	4,860,130 82	855,057 65
		Special Statutes — Statuts spéciaux	159,542,663 32	159,542,663 32	
		Total Expenditure, see Summary—Total des dépenses, voir sommaire, page 8		164,402,794 14	
		Investments, Active — Placements, actifs—			
		Special Statutes — Statuts spéciaux	392,659 00	392,659 00	
		Investments, Non-Active — Placements, inactifs—			
		Appropriation Acts — Lois des subsides	947,850 74	882,927 26	64,923 48
		Special Statutes — Statuts spéciaux	358,805 98	358,805 98	
		(Page 8)	166,957,167 51	166,037,186 38	919,981 13

†Supplementary vote —— Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Con. — MINISTÈRE DES FINANCES-Suite

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements, vacancies not filled, transfer of staff to Bank of Canada as of March 11, 1935 — Mises à la retraite, situations laissées vacantes, fonctionnaires transférés à la Banque du Canada, à dater du 11 mars, 1935.

b. Mostly in printing and stationery, due to supplies purchased in previous years having been used and stock not replenished. Also a very substantial saving in telegrams and telephone expenditure —— Compression des frais d'impressions; des articles de bureau achetés les années précédentes furent utilisés et ne furent pas remplacés. Economies très substantielles dans les frais de déplacement et d'appels téléphoniques.

c. Reduction in travelling —— Moins de frais de déplacement.

d. Retirements, vacancies not filled, transfer of staff and upkeep to Bank of Canada —— Mises à la retraite, situations laissées vacantes et personnel transféré à la Banque du Canada, d'où diminution des dépenses contingentes.

e. Printing of Dominion notes discontinued due to opening of Bank of Canada and transfer of staff and maintenance of equipment to Bank of Canada —— La Banque du Canada ayant commencé ses opérations, l'impression des billets de banque fut à sa charge; fonctionnaires transférés et frais d'entretien payés par la Banque.

f. Curtailment in express on Dominion notes in anticipation of the opening of the Bank of Canada, and expenses subsequent to the opening of the Bank having been paid by the Bank —— Réduction des expéditions de billets de banque en prévision de l'ouverture de la Banque du Canada qui, dans la suite, paya cette dépense.

g. Interest coupons not presented for payment —— Des coupons d'intérêt ne furent pas présentés à l'encaissement.

h. Due to receipts on account of registration fees collected by Bank of Montreal, London, and applied against expenditure —— Des droits d'enregistrement perçus à Londres, par la Banque de Montréal, furent déduits de ces dépenses.

i. Salaries of staff connected with flotation of new loan having been charged to Charges of Management Loan Account —— Les traitements du personnel employé au lancement du nouvel emprunt, furent imputés au compte "Frais de gestion, compte des prêts."

j. Pensioner died during year —— Un retraité mourut durant l'année.

k. Due to death of superannuated employees —— Dû au décès d'employés retraités.

l. Retirements, vacancies not filled or filled by temporaries at lower salaries; general curtailment in the interest of economy —— Mises à la retraite, situations laissées vacantes ou occupées par des fonctionnaires temporaires recevant un salaire inférieur; compression générale des dépenses.

m. Over-estimation of supply of gold forwarded by the mines (uncontrollable) —— Surestimation de la quantité d'or envoyée par les mines (incontrôlable).

n. Number of inquiries requested by British Government not having been proceeded with, due to non-arrival of supporting briefs from the representatives of the British industries concerned —— Plusieurs des enquêtes demandées par le Gouvernement Britannique n'eurent pas lieu, les pièces certificatives devant être fournies par les représentants des industries britanniques concernées n'étant pas arrivées.

o. Provision originally made for increase in personnel and salaries and costs of investigations which were not effected during year —— Des provisions faites en prévision d'une augmentation du personnel et des traitements ne furent pas employés et plusieurs enquêtes ne furent pas faites au cours de l'année.

p. Travelling expenses less than anticipated —— Frais de déplacement inférieurs aux prévisions.

q. Saving in premium on New York funds —— Économie sur le taux du change des fonds à New-York.

r. Coupons not presented for payment —— Des coupons ne furent pas présentés à l'encaissement.

s. Accounts not received in time for payment. Unable to estimate more closely —— Des comptes ne furent pas reçus à temps pour être payés. Impossiblité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

FINANCE DEPARTMENT-Conc. — MINISTÈRE DES FINANCES-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Votes-Crédits 313 & 427 — Legal fees and expenses paid without taxation by the Department of Justice (see Précis of Correspondence, page 278) —— Honoraires et dépenses d'un avocat conseil payés sans avoir été taxés par le Ministère de la Justice. (Voir Précis de correspondance, page 287).

Appointment under authority of the Unemployment Relief Act, 1934, of an officer to assist in organization and administration of the Farmers' Creditors' Arrangement Act (see Précis of Correspondence, page 278) —— Fonctionnaires nommés en vertu des dispositions de la Loi de Secours 1934, pour aider à l'organisation et à l'administration de la Loi d'arrangement entre cultivateurs et créanciers, 1934 (voir Précis de correspondance, page 286).

Subsidies to Provinces — Additional information regarding these subsidies appears in the Chapter under this title of the Introduction of this report and the details of expenditure will be found in Volume II, pages F-31 and 32 —— Subventions aux Provinces — Des renseignements additionnels concernant ces subventions sont donnés dans l'Introduction de ce rapport; le développement des dépenses paraît dans le Volume II, pages F-31 et 32).

Superannuation — Observations regarding the various Superannuation Acts will be found in the Chapter "Administration of the Civil Service and Civil Service Superannuation Acts" of the Introduction and a Summary statement of the various Superannuation and Pension funds is also shown under "Miscellaneous Statements" of this report; the details of expenditure are given in Volume II, pages F-33 and 34 —— Pensions — Des remarques concernant les différentes lois de pensions paraissent dans l'Introduction au chapitre "Administration de la Loi du Service Civil et de la Loi de Pension du Service Civil"; un état sommaire des opérations des différents fonds de pension est également donné dans les "Etats Divers" publiés dans ce volume; le développement des dépenses paraît dans le Volume II, pages F-33 et 34).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

Dominion and Provincial Notes received from engravers, withdrawn from circulation and destroyed, and circulation as at March 9, 1935 (Audited) —— Billets du Dominion et des provinces reçus du graveur, émis, retirés de la circulation, détruits et en circulation le 31 mars 1935 (vérifiés) (page 133).

(1) Superannuation and Pensions — Receipts and Disbursements, etc. —— Retraites et Pensions — Recettes et déboursés, etc. (page 140).

(2) (4)Federal District Commission — General: Receipts and Disbursements. Comparison of Estimates approved with Actual Expenditure. Summary of Expenditure: Government Grounds, Receipts and Disbursements. Rideau Hall Grounds, Receipts and Disbursements —— Commissions du District Fédéral — Recettes et déboursés. Comparaison entre les crédits approuvés et les dépenses. Sommaire des dépenses. Terrains du Gouvernement, recettes et déboursés. Parc de Rideau Hall. recettes et déboursés (pages 145-149).

(3) National Battlefields Commission, Cash Account —— Commission Nationale des Champs de bataille, compte d'avances (pages 149 et 150).

Redeemed and Converted Securities Audited —— Obligations rachetées et converties, vérifiées (pages 134-136).

Transferred, Exchanged, Issued and Outstanding Securities Audited —— Obligations transférées, échangées, converties, émises et à échoir, vérifiées (pages 138 et 139).

Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc. —— Comptes des intérêts courus sur les prêts et les avances aux Chemins de fer, à la Marine, aux Commissaires des Ports, etc. (page 137).

Registered and Coupon Interest Audited —— Intérêts payés sur obligations nominatives et au porteur, vérifiées (pages 141-144).

Royal Canadian Mint —— Monnaie Royale du Canada —— Gold Purchase Account; Silver Purchase Account; Nickel Purchase Account; Copper Purchase Account —— Compte des achats d'or; Compte des achats d'argent; Compte des achats de nickel; Compte des achats de cuivre (pages 151-153).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF FISHERIES — MINISTÈRE DES PÊCHERIES

Details in Part FF, Volume II — Détail, partie FF, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
8	FF- 4	Salaries	$ 107,082 00	$ 99,004 95 a	$ 8,077 05
8	FF- 4	Contingencies	27,000 00	11,181 11 b	15,818 89
			134,082 00	*110,186 06*	*23,895 94*
		FISHERIES — PÊCHERIES			
151	FF- 4	Salaries and disbursements of Fishery Officers and Guardians, Fisheries Patrol and Fisheries Protection Services	892,000 00	871,138 39 c	20,861 61
152	FF-11	Building Fishways and Clearing Rivers	6,000 00	4,588 41 d	1,411 59
153	FF-12	Legal and Incidental expenses	6,000 00	2,587 06 e	3,412 94
154	FF-12	To assist in the conservation and development of the deep sea fisheries and the demand for fish	85,000 00	63,068 59 f	21,931 41
155	FF-12	Fish Culture	240,000 00	210,816 01 g	29,183 99
156	FF-14	Oyster Culture	10,000 00	9,770 70	229 30
157	FF-14	To provide for an investigation into the life history of the Pacific Halibut by an International Fisheries Commission appointed under the Pacific Halibut Treaty of the 2nd March, 1923	25,000 00	24,968 74	31 26
158	FF-15	Marine Biological Board of Canada	175,000 00	175,000 00	
159	FF-16	To provide subject to the approval of the Governor in Council for a grant to the United Maritime Fishermen	4,050 00	4,050 00	
Statute	FF-16	Fishing Bounty, Chap. 74, Sec. 2, R.S. 1927	159,976 25	159,976 25	
			1,603,026 25	*1,525,964 15*	*77,062 10*
		MISCELLANEOUS — DIVERS			
Statute	FF-16	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	1,498 50	1,498 50	
Statute	FF-16	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 3 (1)	1,793 25	1,793 25	
Statute	FF-16	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,120 00	1,120 00	
			4,411 75	*4,411 75*	
		Total	1,741,520 00	1,640,561 96	100,958 04
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,577,132 00	1,476,173 96	100,958 04
		Special Statutes — Statuts spéciaux	164,388 00	164,388 00	
		(Page 8)	1,741,520 00	1,640,561 96	100,958 04

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF FISHERIES-Conc. — MINISTÈRE DES PÊCHERIES-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Provision made for salaries of ministerial positions which were not filled —— Les nominations prévues dans le cabinet du Ministre ne furent pas faites.

b. Provision made for expenses of Minister and staff which were not incurred as a Minister was not appointed —— Le Ministre n'ayant pas été nommé, les montants prévus pour ses dépenses et celles du personnel de son Cabinet, restèrent inemployés.

c. General policy of economy; fluctuating conditions in the various fisheries, which greatly influence expenditures for protection——Économies en général; les conditions varient d'une année à l'autre suivant les centres de pêches. Les dépenses des services de protection varient aussi.

d. Due to the nature of the work done under this appropriation, it is impossible to estimate more closely —— Par suite de la nature des travaux payables à même ces crédits, il est impossible d'évaluer plus exactement le montant des dépenses.

e. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

f. General policy of economy. Unable to estimate more closely —— Économies en général. Impossibilité d'évaluer plus exactement le montant des dépenses.

g. General policy of economy; the construction of a new hatchery was deferred —— Économies en général; un nouveau bassin pour l'élevage des alevins ne fut pas construit.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 8 — "Civil Government Salaries"; Legality of payment of temporary employees out of this vote. (see Treasury Board Overrulings, page 209) —— "Gouvernement civil: Traitements". Légalité de payer le traitement des fonctionnaires temporaires à même ce crédit (voir Décisions de l'Auditeur général infirmées par le Conseil du Trésor, page 220).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*.
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

GOVERNOR GENERAL'S SECRETARY'S OFFICE
SECRÉTARIAT DU GOUVERNEUR GÉNÉRAL

Details in Part G, Volume II — Détail, partie G, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	G-3	Governor General's Salary — B.N.A. Act, $48,666.66	$ 48,666 66	$ 43,799 94	a$ 4,866 72
2	G-3	Salaries	29,322 00	22,888 71	*b* 6,433 29
2	G-3	Contingencies	70,500 00	62,997 39	*c* 7,502 61
•			*148,488 66*	*129,686 04*	*18,802 62*
		MISCELLANEOUS — DIVERS			
345, 251	G-3	To provide subject to the approval of the Treasury Board, for salaries, reclassification and increases	2,190 75	2,190 75	
Statute	G-3	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	42 30	42 30	
Statute	G-3	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	870 00	870 00	
			3,103 05	*3,103 05*	
		Total	151,591 71	132,789 09	18,802 62
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	102,012 75	88,076 85	13,935 90
		Special Statutes — Statuts spéciaux	49,578 96	44,712 24	4,866 72
		(Page 8)	151,591 71	132,789 09	18,802 62

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Refunded gratuitously by His Excellency —— Remboursé volontairement par Son Excellence.
b. Death, retirement and vacancy not filled —— Mises à la retraite et positions laissées vacantes.
c. General curtailment in the interest of economy —— Compression générale des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR.
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF IMMIGRATION AND COLONIZATION
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Details in Part H, Volume II — Détail, partie H, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
		Salaries	$ 191,484 00	$ 183,994 27 *a*	$ 7,489 73
9	H-4	Contingencies	16,000 00	12,395 81 *b*	3,604 19
9	H-5		*207,484 00*	*196,390 08*	*11,093 92*
		IMMIGRATION AND COLONIZATION IMMIGRATION ET COLONISATION			
		Immigration Salaries and Contingencies.	1,239,288 00	1,059,161 66 *c*	180,126 34
51	H- 5	Empire Settlement Scheme, including			
52	H-15	grants authorized by the Governor in Council	10,000 00	(1) 6,813 54 *d*	3,186 46
53	H-16	Relief of Distressed Canadians outside of Canada	3,000 00	894 57 *e*	2,105 43
			1,252,288 00	*1,066,869 77*	*185,418 23*
		MISCELLANEOUS — DIVERS			
Statute	H-16	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	3,671 25	3,671 25	
Statute	H-16	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,856 67	1,856 67	
			5,527 92	*5,527 92*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	H-16	Refund of Cash Bond, Dept. of Immigration and Colonization as authorized by O.C.P.C. Feb. 1st, 1935, No. 24/270	200 00	200 00	
Statute	H-16	Empire Settlement Scheme, Assisted Passage Loan Account, 30% reduction of settlers' indebtedness Sec. 70, Chap. 42, 20-21 Geo. V	2,499 34	2,499 34	
			2,699 34	*2,699 34*	
		Total	1,467,999 26	1,271,487 11	196,512 15
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,459,772 00	1,263,259 85	196,512 15
		Special Statutes — Statuts spéciaux	8,227 26	8,227 26	
		(Page 8)	1,467,999 26	1,271,487 11	196,512 15

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF IMMIGRATION AND COLONIZATION—Conc.
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION—Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements, resignations, refunds from other Departments of salaries of loaned clerks —— Mises à la retraite, démissions, remboursements du traitement des fonctionnaires transférés temporairement dans d'autres ministères.

b. Decrease in travelling expenses; curtailment in printing of forms and stationery supplies —— Réductions dans les frais de déplacements, d'impressions de formules et dans les achats d'articles de bureau.

c. Retirements and curtailments in permanent personnel; large decrease in deportation cases with a corresponding decrease in expenses; curtailments in personnel and expenses in the British Isles and on the Continent of Europe; general curtailments in other activities —— Mises à la retraite et diminution du nombre d'employés permanents; forte diminution du nombre de cas de déportations résultant dans une réduction des dépenses; réduction dans le personnel et dans les dépenses dans l'Empire Britannique et sur le continent européen; réductions générales dans les autres activités du Département.

d. Decrease in administration and Aftercare expenses —— Réduction dans les frais d'administration et les secours continués;

e. Decrease due to fewer cases of repatriation than anticipated —— Nombre de rapatriements inférieur aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 68, 1933-34 — Government official responsible for payment of municipal poll tax (see Précis of Correspondence, page 279) —— Taxes municipales devant être acquittées par les fonctionnaires (voir Précis de correspondance, page 287).

Vote-Crédit 51 — Living Expenses paid in addition to a Living Allowance (see Précis of Correspondence, page 279) —— Frais de déplacements payés en addition de l'indemnité de résidence (Voir Précis de correspondance, page 287).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Empire Settlement Scheme — Assisted Passage Loan Account —— Projet d'établissement Impérial — Compte des prêts pour frais de passage (page 153).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformémemnt aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INDIAN AFFAIRS DEPARTMENT — DÉPARTEMENT DES AFFAIRES INDIENNES

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
10	I- 4	Salaries	$ 117,581 00	$ 117,066 24	$ 514 76
10	I- 4	Contingencies	19,700 00	18,074 21	a 1,625 79
			137,281 00	*135,140 45*	*2,140 55*
		INDIAN AFFAIRS AFFAIRES INDIENNES			
176	I- 4	Expenses connected with the Administration of Indian Affairs, including salaries, supplies, relief, medical attendance, hospitalization, dwellings, agricultural activities, surveys, roads, bridges, irrigation, dyking, education, etc., and a grant of $100,000 approved by Parliament in session of 1926-27	3,939,500 00	3,939,500 00	
329	I-34	Payment to the Long Plain Indian Band for lands taken by the Department of Indian Affairs to establish a reserve for the Sioux Indians who formerly resided in the Municipality of Portage la Prairie	14,000 00	14,000 00	
Statute	I-35	Indian Annuities under Section 162, Indian Act, Chap. 98, R.S. 1927	236,426 00	236,426 00	
			4,189,926 00	*4,189,926 00*	
		MISCELLANEOUS — DIVERS			
Statute	I-36	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	1,353 82	1,353 82	
Statute	I-36	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 3 (1)	33,932 83	33,932 83	
Statute	I-36	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,379 98	1,379 98	
			36,666 63	*36,666 63*	
		PUBLIC WORKS CONSTRUCTION ACT, 1934 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS 1934			
Statute *Schedule "A" 79	I-36	Indian Affairs Department — For the construction and reconstruction of Indian residential and day schools, and hospitals	500,000 00	179,687 61	320,312 39
		Total	4,863,873 63	4,541,420 69	322,452 94

* The number under this heading corresponds to the item in Schedule "A" to the Public Works Construction Act, 1934 —— Ce chiffre est celui de l'item donné dans l'Annexe "A" faisant suite à la loi.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INDIAN AFFAIRS DEPARTMENT-Conc.
DÉPARTEMENT DES AFFAIRES INDIENNES-Fin

Details in Part I, Volume II — Détail, partie I, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	$ 4,090,781 00	$ 4,088,640 45	$ 2,140 55
		Special Statutes — Statuts spéciaux....			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934.....	500,000 00	179,687 61	320,312 39
		Sundry Acts — Lois diverses.....	273,092 63	273,092 63	
		(Page 8)	4,863,873 63	4,541,420 69	322,452 94

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Curtailment of travelling expenses and clerical assistance —— Réductions dans les frais de voyages et les travaux d'écritures.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 176 — Salary of physicians of Indian Agencies (see Treasury Board Correspondence, page 244) —— Traitement payé aux médecins des agences des Indiens (voir Correspondance avec le Conseil du Trésor, page 264).

Vote-Crédit 176 — Graduate Nurses: Indian Affairs (see Treasury Board Correspondence, page 242) —— Infirmières graduées, agences des Indiens (voir Correspondance avec le Conseil du Trésor page 263).

Vote-Crédit 176 — Allowances paid to Clerks, Grade 2, contrary to the classification schedules (see Précis of Correspondence, page 279) —— Allocations payées à des commis aux écritures, grade 2, non prévues par l'échelle des salaires (voir Précis de correspondance, page 285).

Vote-Crédit 176 — Payment for services of Nurses after retiring date (see Précis of Correspondence, page 280) —— Infirmières continuant de recevoir leurs traitements après la date de leur mise à la retraite (voir Précis de correspondance, page 286).

Appointment of Chaplains paid from Trust Fund (see Précis of Correspondence, page 279) —— Aumôniers dont le traitement est payé à même les fonds fiduciaires (voir Précis de correspondance, page 285).

Automobile Insurance paid from Farm Accounts of Indian Agencies questioned (see Précis of Correspondence, page 280) —— Primes d'assurances payées à même les crédits des fermes des agences des Indiens, faisant question (voir Précis de correspondance, page 286).

Establishment of Indian Day Schools without authority (see Précis of Correspondence, page 280) —— Externats pour les Indiens, ouverts sans autorisation (voir Précis de correspondance, page 285).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

Indian Trust Fund —— Fond fiduciaire des Indiens (Page 154).

Principal Unmatured, and Principal and Interest in Arrears (Indian Trust Funds) as at March 31, 1935 —— Capital non échu et arriérés de capital et d'intérêts (Fonds fiduciaires des Indiens le 31 mars 1935 page 155).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INSURANCE DEPARTMENT — DÉPARTEMENT DES ASSURANCES

Details in Part J, Volume II — Détail, partie J, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
11	J- 3	Salaries	$ 90,432 00	$ 90,146 62	$ 285 38
11	J- 4	Contingencies	64,000 00	56,712 26	*a* 7,287 74
			154,432 00	*146,858 88*	*7,573 12*
		MISCELLANEOUS — DIVERS			
226	J- 4	Fire Prevention	7,300 00	7,155 14	144 86
345, 251	J- 3	To provide subject to the approval of the Treasury Board, for salaries, reclassification and increases	2,162 03	2,162 03	
Statute	J- 3	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	220 87	220 87	
			9,682 90	*9,538 04*	*144 86*
		Total	164,114 90	156,396 92	7,717 98
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	163,894 03	156,176 05	7,717 98
		Special statutes — Statuts spéciaux	220 87	220 87	
		(Page 8)	164,114 90	156,396 92	7,717 98

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Cost of reports less than anticipated as the large volume of work done by the Department of Public Printing and Stationery resulted in a smaller overhead charge per job —— Le coût d'impression des rapports fut inférieur aux prévisions, les nombreux travaux effectués par le Département de la papeterie et de l'imprimerie ayant résulté dans une réduction du pourcentage des frais généraux.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	K-13	Salary of Minister	$ 9,000 00	$ 9,000 00		
12	K-13	Salaries	510,732 00	495,076 98	a	$ 15,655 02
12	K-13	Contingencies	20,000 00	12,699 12	b	7,300 88
			539,732 00	*516,776 10*		*22,955 90*
		SCIENTIFIC INSTITUTIONS INSTITUTIONS SCIENTIFIQUES				
322, 144	K-14	Dominion Observatory at Ottawa, Expenses	40,200 00	39,341 43	c	858 57
145	K-14	Dominion Astrophysical Observatory at Victoria, B.C., Expenses	20,000 00	18,610 01	d	1,389 99
			60,200 00	*57,951 44*		*2,248 56*
		TOPOGRAPHICAL AND AIR SURVEY BUREAU LEVÉS TOPOGRAPHIQUES ET PHOTOGRAPHIES PAR AVION				
146	K-14	Topographical and Air Surveys, etc.	100,000 00	99,347 29		652 71
146	K-15	Fees of the Board of Examiners for D.L.S. etc	900 00	875 42		24 58
			100,900 00	*100,222 71*		*677 29*
		GEODETIC SURVEY OF CANADA ARPENTAGE GEODÉSIQUE DU CANADA				
147	K-16	Primary triangulation, geodetic astronomy, precise levelling and investigations, etc	116,500 00	115,671 58		828 42
147	K-16	To recoup the Temiskaming and Northern Ontario Railway Commission in nection with their claim for injury to John Hedin	240 00	240 00		
			116,740 00	*115,911 58*		*828 42*
		INTERNATIONAL BOUNDARY COMMISSION COMMISSION DE LA DÉLIMITATION DES FRONTIÈRES				
323, 148	K-17	Expenses connected with the maintenance in a state of effective demarcation of the international boundary	39,000 00	31,762 54	e	7,237 46
			316,840 00	*305,848 27*		*10,991 73*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — MINISTÈRE DE L'INTÉRIEUR-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés	
		GOVERNMENT OF THE NORTHWEST TERRITORIES — ADMINISTRATION DES TERRITOIRES DU NORD-OUEST					
179	K-17	Salaries and expenses connected with the Administration of the Northwest Territories Act and Ordnances, Northwest Game Act and regulations, Eskimo Affairs, Wood Buffalo Park, etc.....	$ 195,500 00	$ 187,924 78	*f*	$ 7,575 22	
332	K-18	To provide for necessary improvements on landing fields and air harbours at Fort Smith and Rae, N.W.T.....	3,000 00	2,671 70		328 30	
332	K-18	Grant in aid of Shackleton Expedition to Ellesmere Island.....	1,000 00	1,000 00			
			199,500 00	*191,596 48*		*7,903 52*	
		GOVERNMENT OF THE YUKON TERRITORY — ADMINISTRATION DU TERRITOIRE DU YUKON					
181	K-18	Salaries and expenses connected with the Administration of the Territory, including surveys.....	42,000 00	(1) 37,239 00	*g*	4,761 00	
181	K-19	Grant to Yukon Council for local purposes, the construction and maintenance of roads and such other expenditures as the Commissioner is authorized to expend by and with the advice and consent of the Council or any Committee thereof.....	60,000 00	60,000 00			
			102,000 00	*97,239 00*		*4,761 00*	
		DOMINION LANDS AND PARKS DOMAINE ET PARCS DE L'ÉTAT					
182	K-19	Dominion Lands, Seed Grain, Mining Lands and Ordnance, Admiralty and Public Lands, Salaries and Expenses, etc.....	83,800 00	78,976 72	*h*	4,823 28	
182	K-22	Advancement of Forest Conservation...	241,300 00	232,997 24	*i*	8,302 76	
182	K-22	Grant to Canadian Forestry Association	1,620 00	1,620 00			
182	K-23	Investigations of Water and Power Resources and of International Waterway Problems, the Dominion Hydrometric Survey and for the Administration of the Dominion Water Power and Irrigation Acts, etc.....	157,565 00	147,750 96	*j*	9,814 04	
182	K-25	Expenses of Lake of the Woods Control Board.....	7,000 00	6,804 18		195 82	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — **MINISTÈRE DE L'INTÉRIEUR**-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		DOMINION LANDS AND PARKS–*Conc.* DOMAINES ET PARCS DE L'ÉTAT–*Fin*				
333	K-25	To provide for the expenses incurred under the Lake of the Woods Control Board Act, 1921, and under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, for the construction of a dam at the outlet of Lac Seul and its operation by the Lake of the Woods Control Board, moneys expended to be reimbursed to the Dominion by the Province of Manitoba under the terms of paragraph 8 of the Manitoba Transfer Agreement..	$ 20,000 00	$ 17,240 05	*p*	$ 2,759 95
333	K-25	Expenses incurred under the Lake of the Woods Convention, 1925, for Canadian participation in legal proceedings in the United States incidental to acquiring a flowage easement over lands bordering on Lake of the Woods in the United States, two-thirds of the moneys expended to be reimbursed to the Dominion by the Provinces of Manitoba and Ontario under ther terms of the Agreement of November 15, 1922..	10,000 00	3,898 97	*q*	6,101 03
182	K-25	National Parks of Canada.....	1,041,399 00	1,023,898 99	*k*	17,500 01
182	K-32	Administration of the Migratory Birds Convention Act.....	31,900 00	31,900 00		
182	K-32	Cost of litigation and legal expenses.....	4,000 00	558 91	*l*	3,441 09
182	.....	Expenses in connection with determination of location and boundaries of Ordnance and Admiralty Lands in the Province of British Columbia.....	3,000 00	.....	*m*	3,000 00
182	.....	To provide amounts required for expropriation of areas for right of way on the Savona — Port Moody section of the main line of the Canadian Pacific Railway, also on the Pembina and Stonewall Branches of the same road.	1,000 00	.....	*n*	1,000 00
182	K-13	Amount required to cover the payment of retiring leave to officials other than those on Civil Government.....	7,500 00	45 81	*o*	7,454 19
182	K-13	Salaries of Revenue Staff.....	15,822 00	15,822 00		
333	K-32	To provide for the building and equipment of a Mining Recorder's Office at Cameron Bay, Great Bear Lake, N. W.T.....	5,000 00	5,000 00		
			1,630,906 00	*1,566,513 83*		*64,392 17*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS				
Statute	K-33	The Relief Act, 1934.....	533,207 52	533,207 52		

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — MINISTÈRE DE L'INTÉRIEUR-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
229	K-33	To pay Mrs. E. B. Hutcheson as Matron, notwithstanding the fact that owing to advanced age, she may not be able to continue the regular performance of such duties, in recognition of the valuable services rendered by her late husband as Exhibition Commissioner.	$ 1,200 00	$ 1,200 00	
230	K-33	Grant to John Thomas (Jack) Miner to assist him in his wild life conservation work	2,250 00	2,250 00	
342	K-33	To provide for additional expenses of the Saskatchewan Resources Commission	30,000 00	29,549 45 *r*	$ 450 55
343	K-33	To provide for the expenses of the Alberta Resources Commission	35,000 00	29,773 79 *r*	5,226 21
Statute	K-34	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	1,172 22	1,172 22	
Statute	K-34	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 3 (1)	80 95	80 95	
Statute	K-34	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	2,134 17	2,134 17	
			71,837 34	*66,160 58*	*5,676 76*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	K-34	Refund of moneys received in connection with the administration of the Natural Resources, Natural Resources Act, 22-23 Geo. V. Chap. 35	5,693 22	5,693 22	
Statute	K-34	Non-active accounts written off and charged to Consolidated Fund — Seed Grain and Relief Account — Dept. of the Interior	21,274 94	21,274 94	
			26,968 16	*26,968 16*	
Statute *Schedule "A" 5	K-36	PUBLIC WORKS CONSTRUCTION ACT, 1934 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 Banff, Alta. — Post Office and Administration building	150,000 00	3,364 12	146,635 88

* The numbers under this heading correspond to the item in Schedule "A" to the Public Works Construction Act, 1934 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Con. — MINISTÈRE DE L'INTÉRIEUR-Suite

Details in Part K, Volume II — Détail, partie K, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934-*Conc.* — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934-*Fin*			
78	K-36	Interior Department — To provide for the construction and development of public buildings, camp sites, electric light and telephone systems, highways, landing fields, trails, water and sewer systems, recreational areas, wharves and river protection works; to provide for the development of historic sites including buildings, repairs and restorations; also to provide for the construction of the Golden-Revelstoke (Big Ben) Section of the Trans-Canada Highway between Golden and Canoe River, further to provide for the purchase and acquisition of building sites.	$ 1,995,500 00 *2,145,500 00*	$ 901,228 39 *904,592 51*	$ 1,094,271 61 *1,240,907 49*
		Total.....	5,566,491 02	4,208,902 45	1,357,588 57
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	2,848,428 00	2,731,746 92	116,681 08
		Special Statutes — Statuts spéciaux—			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934.....	2,145,500 00	904,592 51	1,240,907 49
		Sundry Acts — Lois diverses.....	572,563 02	572,563 02	
		(Page 8)	5,566,491 02	4,208,902 45	1,357,588 57

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements; vacancies not filled. There was very little expenditure on account of the special item provided to cover retiring leave due to employees assigned to other departments as these departments retained the employees affected —— Mises à la retraite; situations laissées vacantes. Les pensions payées aux fonctionnaires retraités ne furent pas aussi élevées que prévues, plusieurs fonctionnaires étant restés au service des ministères où ils avaient été transférés.

b. Reduction of travelling expenses; postponement of issue of certain Departmental publications and of the purchase of supplies and equipment —— Moins de frais de déplacements; la publication de diverses brochures et des achats de matériel et de fournitures furent différés.

c. The publication of certain reports was postponed —— La publication de certains rapports fut différée.

d. The publication of certain reports was postponed —— La publication de certains rapports fut différée.

e. The Department of Public Works built the range marks at Boundary Bay but the accounts did not come in until after the end of the fiscal year. It has been necessary to have the balance required to pay the accounts prevoted —— Le Ministère des Travaux publics construisit les poteaux frontières à "Boundary Bay", mais les comptes ne furent reçus qu'après l'arrêt des comptes de l'année financière. La balance requise pour le paiement de ces comptes a du être votée de nouveau.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

INTERIOR DEPARTMENT-Conc. — MINISTÈRE DE L'INTÉRIEUR-Fin

EXPLANATION OF GRANTS NOT USED–*Conc.* —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS–*Fin*

f. The reindeer herd was not delivered until about the end of the fiscal year; otherwise, a saving was made by the postponement of the purchase of supplies and equipment —— La harde de rennes n'arriva à destination qu'après l'arrêt des comptes de l'année financière; économie due à ce que des achats de matériel et d'équipement furent différés.

g. One employee died and was not replaced until later in the year; otherwise, a saving was made by the postponement of the purchase of supplies and equipment —— Un employé décédé ne fut remplacé que vers la fin de l'année; des achats de matériel furent différés.

h. Vacancies not filled and postponement of the purchase of equipment and supplies —— Situations laissées vacantes et achats différés.

i. Resignations and vacancies not filled; the issue of certain publications and the purchase of certain equipment postponed —— Démissions et positions laissées vacantes; certaines publications ne furent pas faites et des achats de matériel furent différés.

j. Payments made by the Provinces under the Agreements —— Paiements faits par les provinces conformément à des ententes.

k. Accounts unpaid due to unfilled orders —— Des commandes n'ayant pas été exécutées, les comptes ne furent pas payés.

l. Accounts for large amounts due English solicitors in connection with Privy Council references were not received until after the end of the fiscal year —— Des comptes pour des sommes importantes dues à des avocats d'Angleterre relativement à des causes portées devant le Conseil Privé ne furent reçus qu'après la fermeture de l'année financière.

m. The negotiations with the Province had not progressed to a point where it was possible to do the work contemplated —— Des négociations avec les provinces ne progressèrent pas suffisamment pour permettre d'effectuer au cours de l'année les travaux projetés.

n. The negotiations had not progressed far enough to enable final payment to be made —— Les négotiations ne progressèrent pas suffisamment pour permettre un règlement définitif.

o. There was little expenditure as most of the employees appointed to other Departments were retained by those Departments —— Un très petit montant fut imputé à ce crédit, les ministères ayant gardé à leur service les employés y ayant été transférés.

p. Certain work was postponed —— Divers travaux furent différés.

q. Matters before the United States Court did not progress as rapidly as contemplated. It has been found necessary to have the unexpended balance revoted —— Les causes portées devant les tribunaux des Etats-Unis firent moins de progrès que prévu. La balance inemployée a dû être votée de nouveau.

r. Impossible to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote–Crédit 179 — Arctic Patrol purchase of Liquor (see Précis of Correspondence, page 281) —— Patrouille de l'Arctique; achats de liqueurs. (voir Précis de correspondance, page 288).

Vote–Crédit 182 — Payments to Chauffeurs in excess of authorized rates (see Précis of Correspondence page 281) —— Paiement à des chauffeurs excédant l'échelle des traitements, faisant question (voir Précis de correspondance, page 288).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Yukon Territory — Comparative Statement of Revenue and Expenditure of the Federal Departments in the Yukon Territory —— Territoire du Yukon — Etat comparatif des revenus et des dépenses des ministères dans le Territoire du Yukon (Page 156).

Yukon Territorial Government —— Gouvernement du Territoire du Yukon.
Consolidated Revenue Fund —— Fonds du Revenu consolidé du Yukon (Page 156).
Summary of Grants and Expenditure —— Sommaire des crédits et des dépenses (Page 157).
Comparative statement of Revenue and Expenditure —— Tableau comparatif des revenus et des dépenses (Page 156).
Liquor Accounts —— Comptes des liqueurs (Pages 159 & 160).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT — MINISTÈRE DE LA JUSTICE

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	L- 5	Salary of Minister	$ 9,000 00	$ 9,000 00	
Statute	L- 5	Salary of Solicitor General	9,000 00	9,000 00	
13	L- 5	Salaries	207,540 00	198,195 36 a	$ 9,344 64
13	L- 5	Contingencies	40,000 00	39,353 02 b	646 98
			265,540 00	*255,548 38*	*9,991 62*
		ADMINISTRATION OF JUSTICE ADMINISTRATION DE LA JUSTICE			
30	L- 6	Miscellaneous expenditure	15,000 00	12,942 94 c	2,057 06
		SUPREME COURT OF CANADA COUR SUPRÊME DU CANADA			
31	L- 6	Contingencies and disbursements, including books, magazines, etc., for judges, not exceeding $350	2,100 00	2,004 46	95 54
31	L- 6	Law books and books of reference for Library and binding of same	5,000 00	4,999 82	0 18
31	L- 6	Printing, binding and distributing Supreme Court Reports	8,000 00	7,413 63 c	586 37
			15,100 00	*14,417 91*	*682 09*
		EXCHEQUER COURT OF CANADA COUR DE L'ÉCHIQUIER DU CANADA			
32	L- 7	Contingencies — Judges' and Court Officials' travelling espenses; remuneration to sheriffs, etc., printing, stationery, etc., and $150, for judges' books	7,000 00	5,897 97 c	1,102 03
32	L- 7	Printing, binding and distributing Court Reports	3,000 00	2,471 21 c	528 79
			10,000 00	*8,369 18*	*1,630 82*
		YUKON TERRITORY TERRITOIRE DU YUKON			
33	L- 7	Miscellaneous expenditure, including salaries and allowances of court officers, etc	9,500 00	6,904 75 c	2,595 25
		SUPREME COURT OF CANADA COUR SUPRÊME DU CANADA			
Statute	L- 6	Salaries of Judges	75,460 83	75,460 83	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT-Con. — MINISTÈRE DE LA JUSTICE-Suite

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ADMINISTRATION OF JUSTICE—*Con.* ADMINISTRATION DE LA JUSTICE-*Suite*			
		EXCHEQUER COURT OF CANADA COUR DE L'ÉCHIQUIER DU CANADA			
Statute	L- 6	Salaries of Judges	$ 24,166 56	$ 24,166 56	
Statute	L- 6	Travelling allowances — Admiralty Judges	55 00	55 00	
			24,221 56	*24,221 56*	
Statute		ONTARIO			
	L- 7	Supreme Court—Appellate Division — Salaries	70,475 81	70,475 81	
	L- 7	High Court Division — Salaries	98,282 26	98,282 26	
	L- 8	County Court — Salaries	335,770 54	335,770 54	
	L- 8	Travelling allowances	38,473 33	38,473 33	
			543,001 94	*543,001 94*	
		QUEBEC — QUÉBEC			
Statute	L- 8	King's Bench — Salaries	106,459 68	106,459 68	
	L- 8	Superior Court — Salaries	351,659 91	351,659 91	
	L- 9	Travelling allowances	32,430 83	32,430 83	
			490,550 42	*490,550 42*	
		NOVA SCOTIA — NOUVELLE-ÉCOSSE			
Statute	L- 9	Supreme Court — Salaries	64,000 00	64,000 00	
	L- 9	Divorce Court — Salaries	500 00	500 00	
	L- 9	County Court — Salaries	33,319 77	33,319 77	
	L- 9	Travelling allowances	7,426 95	7,426 95	
			105,246 72	*105,246 72*	
Statute		NEW BRUNSWICK — NOUVEAU-BRUNSWICK			
	L- 9	Supreme Court — Salaries	26,499 96	26,499 96	
	L- 9	King's Bench — Salaries	28,000 00	28,000 00	
	L- 9	Divorce Court — Salaries	500 00	500 00	
	L- 9	County Court — Salaries	24,583 34	24,583 34	
	L-10	Travelling allowances	11,538 52	11,538 52	
			91,121 82	*91,121 82*	
Statute		MANITOBA			
	L-10	Court of Appeal — Salaries	46,000 00	46,000 00	
	L-10	King's Bench — Salaries	55,000 00	55,000 00	
	L-10	County Court — Salaries	50,000 00	50,000 00	
	L-10	Travelling allowances	6,381 47	6,381 47	
			157,381 47	*157,381 47*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT-Con. — MINISTÈRE DE LA JUSTICE-Suite

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		ADMINISTRATION OF JUSTICE—*Conc.* ADMINISTRATION DE LA JUSTICE—*Fin*			
Statute		BRITISH COLUMBIA COLOMBIE BRITANNIQUE			
		Court of Appeal — Salaries	$ 46,833 33	$ 46,833 33	
	L-10	Supreme Court — Salaries	48,951 61	48,951 61	
	L-10	County Court — Salaries	69,583 18	69,583 18	
	L-10	Travelling allowances	20,650 65	20,650 65	
	L-10		*186,018 77*	*186,018 77*	
Statute		PRINCE EDWARD ISLAND ILE DU PRINCE-ÉDOUARD			
		Supreme Court — Salaries	27,250 00	27,250 00	
	L-11	County Court — Salaries	15,000 00	15,000 00	
	L-11	Travelling allowances	893 53	893 53	
	L-11		*43,143 53*	*43,143 53*	
Statute		SASKATCHEWAN			
		Court of Appeal — Salaries	37,000 00	37,000 00	
	L-11	Court of King's Bench — Salaries	64,000 00	64,000 00	
	L-11	District Courts — Salaries	83,534 88	83,534 88	
	L-11	Travelling allowances	12,721 42	12,721 42	
	L-11		*197,256 30*	*197,256 30*	
Statute		ALBERTA			
		Supreme Court — Salaries	101,000 00	101,000 00	
	L-11	District Court — Salaries	47,016 08	47,016 08	
	L-11	Travelling allowances	20,536 50	20,536 50	
	L-11		*168,552 58*	*168,552 58*	
Statute		YUKON TERRITORY TERRITOIRE DU YUKON			
	L- 7	Territorial Court — Salary of Judge	9,750 00	9,750 00	
		PENITENTIARIES — PÉNITENCIERS			
34	L-12	Amount required for cost of administration, construction, purchase of land, supplies and equipment, miantenance and discharge of inmates at Kingston, St. Vincent de Paul, Dorchester, Manitoba, British Columbia, Piers Island, Saskatchewan and Collin's Bay Penitentiaries	2,833,850 00	2,659,421 66 *b*	$ 174,428 34
289	L-16	Amount required to carry out agreement between His Majesty and the Municipality of the Village of St. Vincent de Paul for extension of the present water and sewer system connected with St. Vincent de Paul Penitentiary	3,000 00	2,145 78 *c*	854 22
Statute	L-16	Exchequer Court Award	5,772 42	5,772 42	
			2,842,622 42	*2,667,339 86*	*175,282 56*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

JUSTICE DEPARTMENT-Conc. — MINISTÈRE DE LA JUSTICE-Fin

Details in Part L, Volume II — Détail, partie L, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
219	L-17	Unforeseen Expenses	$ 6,833 33	$ 6,833 33	
231	L-17	Litigated Matters — Department of Justice	15,000 00	6,939 98	*c* $ 8,060 02
232	L-17	Annual contribution to the Canadian Law Library, London, Eng.	500 00	381 32	*c* 118 68
251	L- 5	To provide subject to the approval of the Treasury Board, for salaries, reclassification and increases	882 00	882 00	
Statute	L-17	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)— Justice $ 369 96; Penitentiaries 5,118 38	5,488 34	5,488 34	
			28,708 67	*20,524 97*	*8,178 70*
		Total	5,278,172 03	5,077,753 93	200.418 10
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	3,157,205 33	2,956,787 23	200,418 10
		Special Statutes — Statuts spéciaux	2,120,966 70	2,120,966 70	
		(Page 8)	5,278,172 03	5,077,753 93	200,418 10

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements, and vacancies not filled —— Mises à la retraite et situations laissées vacantes.

b. Due to strict economy —— Dû à une rigide économie.

c. Impossible to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	M- 4	Salary of Minister	$ 9,000 00	$ 9,000 00	
14	M- 4	Salaries	196,362 00	193,610 42	a$ 2,751 58
14	M- 4	Contingencies	26,000 00	21,306 52	b 4,693 48
			231,362 00	*223,916 94*	*7,445 06*
		LABOUR — TRAVAIL			
†305 163	M- 5	Annuities Act	135,000 00	135,000 00	
164	M- 5	Combines Investigation Act	22,000 00	6,968 87	b 15,031 13
165	M- 5	Conciliation and Labour Act	32,000 00	27,664 77	b 4,335 23
166	M- 6	Administration, Employment Offices' Co-ordination Act	8,000 00	7,966 44	b 33 56
167	M- 6	Fair Wages and Inspection	11,000 00	8,816 30	b 2,183 70
168	M- 6	Industrial Disputes Investigation Act	13,000 00	5,773 61	b 7,226 39
326, 169	M- 6	International Labour Conference	10,000 00	8,091 24	b 1,908 76
170	M- 7	Administration, Old Age Pensions Act	2,000 00	283 25	b 1,716 75
327	M- 7	To reimburse Mr. Joseph MacDonald, Winnipeg, Man., for a claim against the Dominion Government, equivalent to one-third of his expenditure in connection with a relief scheme which the City of Winnipeg authorized him to undertake in 1921	5,345 47	5,345 47	
Stature	M- 7	Organization and Co-ordination Employment Offices, R.S. 1927, Chap. 57	150,000 00	150,000 00	
Statute	M- 7	Technical Education in Canada, R.S. 1927, Cap. 193	90,719 99	90,719 99	
Statute	M- 7	Old Age Pensions Act, Chap. 42, R.S. 1931	14,942,459 36	14,942,459 36	
			15,421,524 82	*15,389,089 30*	*32,435 52*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	M- 8	Unemployment Relief Act 1930	2,500 00	2,500 00	
Statute	M- 8	Unemployment and Farm Relief Act 1931 and Continuance Act 1932	52,242 90	52,242 90	
Statute	M- 8	The Relief Act 1932	398,927 66	398,927 66	
Statute	M- 8	The Relief Act 1933	2,332,421 23	2,332,421 23	
Statute	M- 9	The Relief Act 1934	41,009,100 02	41,009,100 02	
			43,795,191 81	*43,795,191 81*	
		MISCELLANEOUS — DIVERS			
219	M-11	Unforeseen Expenses	750 00	750 00	
Statute	M- 4	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	637 44	637 44	
			1,387 44	*1,387 44*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LABOUR DEPARTMENT-Conc. — MINISTÈRE DU TRAVAIL-Fin

Details in Part M, Volume II — Détail, partie M, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND—MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	M-11	Government Annuities — To maintain reserve for year ended March 31, 1934.	$ 146,057 46	(1) $ 146,057 46	
		Total.....	59,595,523 53	59,555,642 95	$ 39,880 58
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	461,457 47	421,576 89	39,880 58
		Special Statutes — Statuts spéciaux.....	59,134,066 06	59,134,066 06	
		(Page 8)	59,595,523 53	59,555,642 95	39,880 58

† Supplementary vote —— Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Positions laissées vacantes.
b. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Unemployment Relief —— Secours aux chômeurs — Recoveries of large sums of moneys contributed to many expenditures for which the Federal Government was not liable under the Federal Provincial agreements and arrangements, have been obtained and further recoveries are in prospect. See observations in the Chapter on Unemployment Relief in the Introduction of this Report —— Des sommes importantes ont été, ou seront recouvrées, sur de nombreuses dépenses auxquelles le Gouvernement Fédéral n'avait pas à contribuer d'après les ententes conclues avec les gouvernements provinciaux. Voir les observations paraissant dans l'Introduction de ce rapport, au chapitre "Secours aux chômeurs".

Old Age Pensions —— Pensions de Vieillesse — Comments based on an inspection of the expenditure under the Old Age Pension Act will be found in the Chapter under this title in the Introduction of this report —— La vérification des dépenses, faite conformément aux dispositions de la Loi sur les Pensions de vieillesse, donna lieu à des remarques qui sont mentionnées dans l'Introduction de ce rapport, au chapitre "Pensions de Vieillesse."

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Government Annuities Fund —— Fonds des rentes viagères de l'État (Page 161).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION — LÉGISLATION

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION — LÉGISLATION			
		THE SENATE — SÉNAT			
290, 35	N-11	Salaries and Contingent Expenses	$ 158,622 50	$ 158,622 50	
290	N-14	Full Sessional Indemnity for the Session of 1934 to members of the Senate for days lost through absence due to public business, by illness, or on account of death	13,300 00	12,725 00	a$ 575 00
Statute	N-11	Salary of the Speaker	5,400 00	5,400 00	
Statute	N-12	Indemnity and transportation expenses of Senators	312,216 95	312,216 95	
			489,539 45	*488,964 45*	*575 00*
		MISCELLANEOUS — DIVERS			
Statute	N-64	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	1,731 22	1,731 22	
		Total	491,270 67	490,695 67	575 00
		LEGISLATION — LÉGISLATION			
		HOUSE OF COMMONS CHAMBRE DES COMMUNES			
36	N-11	Salaries	206,100 00	205,775 96	324 04
†298, 291, 36	N-14	Expenses of Committees, etc	163,000 00	162,523 67	476 33
†298, 291, 36	N-14	Clerical Assistance, etc	150,703 50	150,703 50	
†298, 36	N-14	Contingencies	46,986 26	45,565 02	1,421 24
291, 36	N-15	Publishing Debates, including salaries of amanuenses, etc	83,000 00	83,000 00	
†298, 291, 36	N-15	Estimates of the Sergeant-at-Arms	201,269 25	201,269 25	
291	N-20	Full Sessional Indemnity to Members of the House of Commons — days lost through absence caused by illness, official public business, or on account of death during the present Session, etc.	21,000 00	17,360 00	a 3,640 00
Statute	N-11	Salary of the Speaker	5,400 00	5,400 00	
Statute	N-11	Salary of the Deputy Speaker	3,551 62	3,551 62	
Statute	N-15	Indemnity to Members, including additional indemnity to the Leader of the Opposition and travelling allowances	905,436 60	905,436 60	
			1,786,447 23	*1,780,585 62*	*5,861 61*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION-Con. — LÉGISLATION-Suite

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION — LÉGISLATION			
		MISCELLANEOUS — DIVERS			
251	N-11	To provide, subject to the approval of the Treasury Board, for salaries, reclassification and increases	$ 2,376 00	$ 2,376 00	
Statute	N-64	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	204 00	204 00	
Statute	N-64	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	12,870 80	12,870 80	
			15,450 80	*15,450 80*	
		Total	1,801,898 03	1,796,036 42	$ 5,861 61
		LEGISLATION — LÉGISLATION			
		LIBRARY OF PARLIAMENT BIBLIOTHÈQUE DU PARLEMENT			
37	N-20	Salaries	42,498 00	42,498 00	
37	N-20	Books for the General Library, including binding	15,000 00	14,999 76	0 24
37	N-20	Books for the Library of American History	1,000 00	992 23	7 77
37	N-20	Contingencies	12,000 00	11,999 96	0 04
37	N-20	To provide for the cost of printing reports	1,000 00	810 47 *a*	189 53
		Total	71,498 00	71,300 42	197 58
		LEGISLATION — LÉGISLATION			
		GENERAL — EN GÉNÉRAL			
292, 38	N-20	Printing, printing paper and binding, including salaries of staff in distribution office	95,000 00	95,000 00	
		MISCELLANEOUS — DIVERS			
Statute	N-64	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	84 20	84 20	
		Total	95,084 20	95,084 20	
		LEGISLATION — LÉGISLATION			
		ELECTIONS — ÉLECTIONS			
Statute	N-20	Elections, 24-25 Geo. V, Chap. 50, 1934	91,622 37	91,622 37	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION-Con. — LÉGISLATION-Suite

Details in Part N, Volume II — Détail, partie N, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		LEGISLATION — LÉGISLATION			
		MISCELLANEOUS — DIVERS			
Statute	N-11	Salary of the Chief Electoral Officer, Chap. 50, 24-25 Geo. V	$ 5,400 00	$ 5,400 00	
†312, 228	N-64	Chief Electoral Officer — Salaries and Contingencies of office	29,724 00	29,257 84	$ 466 16
428 (1935-36)	N-64	Chief Electoral Officers' needs for printing in connection with the amendments to the Election Act	20,000 00	19,940 21	59 79
355	N-64	Dominion Franchise Act, estimated expenditure for preparation and printing of basic lists of electors	600,000 00	328,878 88	*b* 271,121 12
Statute	N-11, 30	Dominion Franchise Act, Chap. 51, 24-25 Geo. V	1,216,404 23	1,216,404 23	
			1,871,528 23	*1,599,881 16*	*271,647 07*
		Total	1,963,150 60	1,691,503 53	271,647 07
			4,422,901 50	4,144,620 24	278,281 26
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	1,862,579 51	1,584,298 25	278,281 26
		Special Statutes — Statuts spéciaux	2,560,321 99	2,560,321 99	
		(Page 8)	4,422,901 50	4,144,620 24	278,281 26

† Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

LEGISLATION-Conc. — LÉGISLATION-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

b. As this was the first year of the operation of the Dominion Franchise Act, it was impossible to estimate the amount which might be required —— La Loi du Cens électoral fédéral étant appliquée pour la première fois, il était impossible d'évaluer plus exactement le montant nécessaire.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 56 — House of Commons — Payment for Automobile Licenses questioned (see Précis of Correspondence, page 281) —— Chambre des communes — Paiement d'une licence d'automobile faisant question (voir Précis de correspondance, page 288).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT — MINISTÈRE DE LA MARINE

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	O- 5	Salary of Minister	$ 9,000 00	$ 9,000 00	
15	O- 5	Salaries	269,928 00	257,294 74	a$ 12,633 26
15	O- 6	Contingencies	40,000 00	38,558 63	b 1,441 37
			318,928 00	*304,853 37*	*14,074 63*
		OCEAN AND RIVER SERVICE SERVICES OCÉANIQUES ET FLUVIAUX			
317, 122	O- 6	Dominion Steamers and Icebreakers — Maintenance and Repairs	1,469,000 00	1,469,000 00	
319, 318	O-16	Miscellaneous Services relating to Navi-			
123		gation and Shipping	55,000 00	39,599 58	c 15,400 42
124	O-18	To reimburse the British Board of Trade for expenditure incurred in the relief of distressed Canadian seamen, not authorized by the Canada Shipping Act	300 00	51 58	d 248 42
125	O-18	Subsidies for wrecking plants — Quebec and British Columbia	40,000 00	40,000 00	
†304,126	O-18	Miscellaneous and Unforeseen Expenses	14,100 00	13,086 76	d 1,013 24
127	O-19	Life Saving Service, including rewards for saving life	46,275 00	45,078 23	b 1,196 77
128	O-19	Hydrographic and Tidal and Current Surveys, and to provide for the Maintenance and Repair of Hydrographic Steamers	400,000 00	400,000 00	
129	.....	Radio Aid to Navigation Service, to provide for the construction and maintenance of radio ship to shore stations and the general administration of the provisions of the Radio Act and Regulations throughout the Dominion	590,550 00	535,691 39	e 54,858 61
130	O-22	Radio Service, to provide for the general improvement of reception conditions to licensed broadcast listeners	259,400 00	255,283 16	b 4,116 84
131	O-24	Compassionate allowance to Lawrence Larson, formerly employed as caretaker at the Esquimalt Workshop of the Radio-telegraph Service	500 00	500 00	
			2,875,125 00	*2,798,290 70*	*76,834 30*
		LIGHTHOUSE AND COAST SERVICE PHARES ET SERVICES CÔTIERS			
135	O-25	Agencies, Rents and Contingencies	195,000 00	186,144 86	b 8,855 14
321, 136	O-27	Construction, Maintenance and Supervision of Aids to Navigation including Salaries and Allowances to Lightkeepers	1,725,950 00	1,725,950 00	
137	O-40	Compassionate allowance to John Davidson formerly lightkeeper at Cape Mudge, B.C.	500 00	500 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		LIGHTHOUSE AND COAST SERVICE-*Conc.* PHARES ET SERVICES COTIERS-*Fin*				
138	O-40	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1935, in the sum of $35 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties	$ 420 00	$ 420 00		
139	O-41	Marine Signal Service	92,750 00	92,750 00		
140	O-41	Administration of Pilotage	118,000 00	(1) 86,226 75	*f*	$ 31,773 25
141	O-43	Maintenance and Repairs to Wharves	9,000 00	6,349 27	*g*	2,650 73
142	O-44	Breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation	30,000 00	30,000 00		
143	O-44	Pensions to Pilots	6,600 00	(1) 6,123 75	*h*	476 25
Statute	O-44	Exchequer Court Award	20,199 42	20.199 42		
			2,198,419 42	*2,154,664 05*		*43,755 37*
		SCIENTIFIC INSTITUTIONS INSTITUTIONS SCIENTIFIQUES				
324, 149	O-44	Meteorological Service	331,800 00	296,830 70	*i*	34,969 30
		STEAMBOAT INSPECTION INSPECTION DES BATEAUX À VAPEUR				
150	O-46	Steamboat Inspection	127,108 00	116,960 33	*j*	10,147 67
		MISCELLANEOUS — DIVERS				
341, 233	O-46	Canadian Radio Broadcasting Service	1,250,000 00	1,248,923 41		1,076 59
Statute	O-49	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	6,534 10	6,534 10		
Statute	O-49	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	60,810 62	60,810 62		
Statute	O-50	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	3,484 83	3,484 83		
			1,320,829 55	*1,319,752 96*		*1,076 59*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1394 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934			
1	O-50	Aids to Navigation — Repairs and improvements	$ 71,900 00	$ 36,786 94	$ 35,113 06
26	O-50	Charlottetown, P.E.I. — Renewal of west face of wharf	20,000 00	21,264 78	885 22
		Allotted from General item by O.C.P.C. 3041, Nov. 30, 1934	2,150 00		
28	O-50	Chicoutimi, Que. — Water system, hydrants, hose, etc., further gravelling of reclaimed area, surfacing existing roads with macadam, road at rear of new wharf, etc	153,500 00	44,841 49	108,658 51
61	O-50	Halifax (Camperdown), N.S.—Operating house for the port of Halifax radio direction finding station	12,000 00	10,972 00	2,074 80
		Allotted from General item by O.C.P.C. 2524, Oct. 26, 1934	1,046 80		
62	.....	Halifax, N.S. — New Sheds, Pier "B"—Provision of cargo handling and fire prevention equipment	32,000 00	.....	32,000 00
63	.....	Halifax, N.S. — Reinforcing and protecting granite face of quay walls of ocean terminals	12,000 00	.....	12,000 00
64	.....	Halifax, N.S. — Construction of bulkhead and pier 195 ft. and 200 ft. respectively, to provide site for two fish processing plants adjacent to the cold storage plant	286,000 00	.....	286,000 00
65	.....	Halifax, N.S. — Construction of buildings for fish processing plants adjacent to the cold storage plant	354 000 00	.....	354,000 00
66	.....	Halifax, N.S. — Reinforced concrete deck slab for use as loading platform, sheds 23 and 24	10,000 00	12,500 00	
		Allotted from General item by O.C.P.C. 2977, Nov. 27, 1934	2,500 00		
67	.....	Halifax, N.S. — Reinforced concrete cargo platform at shed 25	15,000 00	.....	15,000 00
68	.....	Halifax, N.S. — Reconstruction of wooden conveyor galleries at berths 25 and 26 in steel	360,000 00	.....	360,000 00
69	.....	Halifax, N.S. — Reconstruction of wooden conveyor galleries tower "B" in steel	42,000 00	.....	42,000 00
70	O-50	Halifax, N.S. — Extension of present Pier No. 9 northward for a coal berth or for use as in industrial site	400,000 00	1,325 28	398,674 72

* The numbers under this heading correspond to the items in Schedule "A" to the Public Works Construction Act, 1934 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détail, partie O, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Conc.* — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934—*Fin*			
87	O-50	Lake St. Peter, Que. — Repairing piers and renewal of ice protection work....	$ 12,000 00	$ 6,224 36	$ 7,087 64
		Allotted from General item by O.C.P.C. 2377, Oct. 3, 1934.....	1,312 00		
104	O-51	Montreal, Que. — Repaving of certain surfaces.....	534,000 00	241,212 69	292,787 31
105	O-51	Montreal, Que — Reconstruction of 11 raceways at the Windmill Point Pier..	339,000 00	964 60	338,035 40
106	O-51	Montreal, Que. — Certain protection works against sifting of filling material supporting Grain Elevator No. 3, Section 43, between Laurier and Tarte Piers.....	378,000 00	173,450 61	204,549 39
107	O-51	Montreal, Que — Railway tracks embankments, between the Imperial Oil and the Marien St. Wharf, Montreal East, Sections 101 to 110.....	75,000 00	37,322 15	37,677 85
108	O-51	Montreal, Que. — Raising of a fronting wharf, Sections 38, 39 and 40.....	242,000 00	29,270 60	212,729 40
109	O-51	Montreal, Que — Application of two protective coats of paint on the steel structure of the Harbour Bridge.....	60,000 00	71,322 17	14,349 83
		Allotted from General item by O.C.P.C. 2974, Nov. 27, 1934.....	25,672 00		
137	O-51	Quebec, Que. — New fireproof transit sheds to replace old sheds, Nos. 24 and 25, on Pier No. 1.....	463,000 00	59,164 51	403,835 49
138	.....	Quebec, Que. — New pontoon slipway, Pointe-a-Carcy.....	14,000 00	.....	14,000 00
139	.....	Quebec, Que. — Repairs to concrete of exposed surfaces of the storage bins of Grain Elevator.....	75,000 00	.....	75,000 00
140	O-51	Quebec, Que. — New quay wall to widen Pier No. 1, West side.....	730,000 00	1,800 00	728,200 00
141	.....	Quebec, Que. — Observatory.....	15,000 00	.....	15,000 00
142	.....	Quebec, Que. — Operating house for the port of Quebec radio telegraph station.	12,000 00	.....	12,000 00
153	O-51	St. John, N.B. — Reconstruction of berths, 1, 2, 3 and 4.....	2,000,000 00	120,147 61	1,879,852 39
165, 166	O-51	Three Rivers, Que. — New transit sheds on new wharves, and reconstruction of old wooden wharves, roads, railway tracks and lighting system.....	400,000 00	170,021 56	229,978 44
			7,150,080 80	*1,026,091 35*	*6,123,989 45*
		Total Consolidated Fund.....	14,322,290 77	8,017,443 46	6,304,847 31

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Con. — **MINISTÈRE DE LA MARINE**-Suite

Details in Part O, Volume II — Détails partie O, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS — TRAVAUX PUBLICS			
		CHARGEABLE TO CAPITAL IMPUTABLES AU CAPITAL			
320, 132	O-52	River St. Lawrence Ship Channel Dredging—			
		(a) To provide payment for work performed and to be performed by contract	$ 4,750,000 00	$ 4,748,141 94	$ 1,858 06
		(b) To provide for the maintenance and operation of the Government Ship Channel Fleet and the Government Shipyard, including all necessary repairs and reconditioning	1,140,000 00	1,071,890 81	b 68,109 19
133	O-56	To provide for the maintenance and repair of retaining dams in the St. Lawrence River	45,000 00	44,999 50	0 50
134	O-56	To provide for the investigation of water levels in the St. Lawrence River	50,000 00	45,062 35	k 4,937 65
		Total Capital	5,985,000 00	5,910,094 60	74,905 40
			20,307,290 77	13,927,538 06	6,379,752 71
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé—			
		Appropriation Acts — Lois des subsides	7,072,181 00	6,891,323 14	180,857 86
		Special Statutes — Statuts spéciaux			
		Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	7,150,080 80	1,026,091 35	6,123,989 45
		Sundry Acts — Lois diverses	100,028 97	100,028 97	
		Capital			
		Appropriation Acts — Lois des subsides	5,985,000 00	5,910,094 60	74,905 40
		(Page 8)	20,307,290 77	13,927,538 06	6,379,752 71

† Supplementary vote — Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

MARINE DEPARTMENT-Conc. — MINISTÈRE DE LA MARINE-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled and staff fluctuations —— Positions laissées vacantes et fluctuations dans le personnel.

b. Economical administration —— Économies dans l'administration.

c. Extraordinary work uncompleted —— Travaux spéciaux n'ayant pas été terminés.

d. Expenditure less than anticipated —— Dépenses inférieures aux prévisions.

e. Curtailments and postponements of certain major operations —— Plusieurs projets importants furent réduits ou différés.

f. Advances to pilots recovered —— Avances à des pilotes, recouvrées.

g. Fewer repairs than anticipated —— Réparations moins nombreuses que prévu.

h. Death of two pilots —— Dû au décès de deux pilotes.

i. Major operations anticipated but postponed or uncompleted —— Des travaux importants ne furent pas terminés ou furent différés.

j. Postponement of certain appointments and economical administration —— Certaines nominations furent différées. Compression des frais d'administration.

k. Investigations curtailed —— Diminution du nombre des enquêtes.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Votes-Crédits 233 & 341 — Appointment of officials of Canadian Broadcasting Commission without proper authority (see Précis of Correspondence, page 281) —— Fonctionnaires de la Commission canadienne de la radiodiffusion nommés sans l'autorisation requise (voir Précis de correspondance, page 289).

Vote-Crédit 140 — The expenditure incurred at the several Pilotage Districts and paid from this vote is as follows:—Sydney, $3,336.88; Halifax, $4,990.23; St. John, $1,825.68; Quebec, $55,498.39; Montreal, $12,010.29; British Columbia, $7,799.94; St. Lawrence River and Kingston, $38.99 —— Les dépenses de différents districts de pilotage imputées à ce crédit, se répartissent comme suit:—Sydney, $3,336.88; Halifax, $4,990.23; St-Jean, $1,825.68; Québec, $55,498.39; Montréal, $12,010.29; Colombie Britannique $7,799.94; Rivière St-Laurent et Kingston, $38.99.

Vote-Crédit 126 — $35 was paid from this vote as fees and expenses of a Commissioner appointed to investigate charges of political partisanship —— Une somme de $35.00 fut imputée à ce crédit et payée à un Commissaire chargé d'enquêter sur des cas de propagande politique.

Votes-Crédits 233 & 341 — Entertainment expenses amounting to $224.93 *re* opening of Canadian Radio Broadcasting Station CRCM, Montreal, were paid from these votes under the authority of the Governor General in Council —— Tel qu'autorisé par le Gouverneur en son Conseil, une somme de $224.93 fut imputée à ce crédit pour les frais de réception résultant de l'ouverture de la station canadienne de radiodiffusion, CRCM, à Montréal.

Public Works Construction Act — Reconstruction of St. John Harbour facilities (see Précis of Correspondence, page 282) —— Loi sur la construction d'ouvrages publics; reconstruction du port St-Jean (voir Précis de correspondance, page 289).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Decayed Pilots and Pilotage Pension Fund: Montreal, British Columbia, Halifax, St. John and Sydney —— Pilotes invalides et fonds de pension des pilotes: Montréal, Colombie Britannique, Halifax, St-Jean (N.-B.) et Sydney (Pages 162 & 163).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la vérification et sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARMENT OF MINES — DÉPARTEMENT DES MINES

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
16	P- 6	Salaries	$ 498,528 00	$ 495,078 89	a$ 3,449 11
16	P- 7	Contingencies	20,000 00	12,284 11	b, c 7,715 89
			518,528 00	*507,363 00*	*11,165 00*
		MINES AND GEOLOGICAL SURVEY MINES ET LEVÉS GÉOLOGIQUES			
		DEPARTMENT — DÉPARTEMENT			
160	P- 7	For administration of the Explosives Act (Chap. 62, R.S. 1927)	7,000 00	6,414 77	c 585 23
		MINES BRANCH — DIVISION DES MINES			
161	P- 8	Investigation of Mineral Resources and deposits, etc	185,000 00	180,558 07	c, d 4,441 93
161	P- 8	Publications, English and French, purchase of books, etc	30,000 00	23,095 37	e 6,904 63
		GEOLOGICAL SURVEY LEVÉS GÉOLOGIQUES			
325, 162	P- 8	Explorations, surveys and investigations, etc	107,800 00	105,854 24	c 1,945 76
325, 162	P-10	Publications of English and French editions of Reports, Maps, Illustrations, etc	75,000 00	64,069 95	e 10,930 05
162	P-10	Maintenance of Offices and Museum	70,202 00	69,428 64	773 36
162	P-10	Museum Equipment	5,000 00	4,953 46	46 54
162	P-11	Purchase of Specimens	300 00	280 69	19 31
			480,302 00	*454,655 19*	*25,646 81*
		MISCELLANEOUS — DIVERS			
235	P-11	To provide for payments in connection with the movements of coal under conditions prescribed by the Governor in Council and for the cost of administration thereof	2,450,000 00	2,100,405 10	f 349,594 90
Statute	P-11	Domestic Fuel Act of 1927 — 17 Geo. V, Chap. 52	23,565 99	23,565 99	
Statute	P- 6	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	1,530 25	1,530 25	
Statute	P-11	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,320 00	1,320 00	
			2,476,416 24	*2,126,821 34*	*349,594 90*
		Total	3,475,246 24	3,088,839 53	386,406 71

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF MINES-Conc. — MINISTÈRE DES MINES-Fin

Details in Part P, Volume II — Détail, partie P, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	$ 3,448,830 00	$ 3,062,423 29	$ 386,406 71
		Special Statutes — Statuts spéciaux.....	26,416 24	26,416 24	
		(Page 8)	3,475,246 24	3,088,839 53	386,406 71

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Deaths, absences without pay —— Décès, congés sans traitement.
b. General curtailment in the interests of economy —— Compression des dépenses en général.
c. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.
d. Absences without pay —— Congés sans traitement.
e. Printing orders not completed in time for payment —— Des travaux d'impressions ne furent pas terminés à temps pour être payés.
f. Due to a carryover of coal by the Canadian National Railways at Windmill Point and Belleville and to the slackening during the year of movements of industrial coal —— Dû à un surplus de charbon transporté par les chemins de fer nationaux à Windmill Point et Belleville et à un fléchissement, pendant l'année, dans les transports de charbon pour l'industrie.

Certified correct — Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examins et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT — MINISTÈRE DE LA DÉFENSE NATIONALE

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	Q–10	Salary of Minister	$ 9,000 00	$ 9,000 00	
17	Q–10	Salaries	424,638 00	414,548 65	a$ 10,089 35
17	Q–10	Contingencies	27,100 00	26,016 87	b 1,083 13
			460,738 00	*449,565 52*	*11,172 48*
		NATIONAL DEFENCE DÉFENSE NATIONALE			
		MILITIA SERVICES — MILICE			
71	Q–10	Administration	318,000 00	314,850 26	3,149 74
72	Q–11	Cadet Services	150,000 00	142,795 98	c 7,204 02
73	Q–12	Contingencies	31,500 00	25,107 53	d 6,392 47
74	Q–13	Engineer Services and Works	297,500 00	297,500 00	
299, 75	Q–14	General Stores	837,800 00	837,800 00	
76	Q–18	Non-Permanent Active Militia	1,994,000 00	1,994,000 00	
77	Q–32	Permanent Force	4,910,034 00	4,897,645 41	12,388 59
78	Q–46	Royal Military College	344,030 00	342,932 31	1,097 69
		NAVAL SERVICES — MARINE			
79	Q–48	Naval Services — To provide for the maintenance of the ships and establishments of the Naval Service, including the Royal Canadian Navy, the Royal Canadian Naval Reserve and the Royal Canadian Naval Volunteer Reserve	2,222,000 00	2,222,000 00	
		GENERAL — EN GÉNÉRAL			
80	Q–53	Civil Pensions	2,075 42	2,075 42	
81	Q–53	Miscellaneous—Compassionate grant to Thomas Cornish for injuries sustained while employed as electrician at H.M.C. Dockyard, Esquimalt, B.C.	320 69	320 69	
300	Q–53	To provide for payment to John A. Pearson and the Ronalds Company Limited, for preparatory work performed in connection with the Book of Remembrance	1,000 00	1,000 00	
			11,108,260 11	*11,078,027 60*	*30,232 51*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT-Con.
MINISTÈRE DE LA DÉFENSE NATIONALE-Suite

Details in Part Q, Volume II — Détail, partie Q, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		AVIATION — AVIATION			
301, 82	Q-54	Royal Canadian Air Force — Expenses in connection with the general maintenance and training of the Permanent and Non-Permanent Active Air Force, and provision of facilities therefor.....	$ 1,930,000 00	$ 1,926,684 38	$ 3,315 62
302, 83	Q-54	Civil Aviation — Expenses in connection with the control of Civil Aviation, Airways and Airports, Government and Public Airports and Grants to Aeroplane Clubs.....	212,000 00	211,458 88	541 12
303	Q-54	Civil Government Air Operations.....	120,000 00	119,998 89	1 11
			2,262,000 00	*2,258,142 15*	*3,857 85*
		GOVERNMENT OF THE NORTHWEST TERRITORIES — GOUVERNEMENT DES TERRITOIRES DU NORD-OUEST			
180	Q-59	Radio Services —— For maintenance and operation of the Northwest Territories Radio System.....	199,425 00	199,015 51	409 49
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DUES À LA GUERRE			
272	Q-60	National Defence—			
		Militia Services.....	59,500 00	48,307 16 *e*	11,192 84
		Naval Services.....	500 00	2 83 *e*	497 17
			60,000 00	*48,309 99*	*11,690 01*
		UNEMPLOYMENT RELIEF SECOURS AUX CHÔMEURS			
Statute	Q-60	The Relief Act, 1933.....	80,820 58	80,820 58	
Statute	Q-61	The Relief Act, 1934.....	7,567,550 84	7,567,550 84	
			7,648,371 42	*7,648,371 42*	
		MISCELLANEOUS — DIVERS			
219	Q-62	Unforeseen Expenses.....	2,477 30	2,477 30	
237	Q-62	Battlefields Memorials.....	90,000 00	89,828 02	171 98
238	Q-62	To provide for the Book of Remembrance of members of the Canadian Forces and Canadians in the Forces of the British Empire who lost their lives in the Great War.....	7,500 00	7,500 00	
Statute	Q-63	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2).....	5,496 62	5,496 62	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT-Con.
MINISTÈRE DE LA DÉFENSE NATIONALE-Suite

Details in Part Q, Volume II — Détails, partie Q, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
Statute	Q-63	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	$ 39,837 55	$ 39,837 55	
Statute	Q-63	Gratuities, C. S. Act, Chap. 22, R.S.C. 1927	1,592 84	1,592 84	
			146,904 51	*146,732 53*	$ *171 98*
Statute *Schedule "A"		PUBLIC WORKS CONSTRUCTION ACT, 1934 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934			
18	Q-63	Calgary, Alta., or elsewhere in the Province of Alberta — Barracks for permanent force	1,200,000 00	161,183 65	1,038,816 35
33	Q-63	Dartmouth, N.S. — Reconstruction of R.C.A.F. station	15,000 00	14,980 15	19 85
37	Q-63	Dundas, Ont. — Reconstruction of armoury destroyed by fire	45,000 00	4,031 72	40,968 28
84	Q-64	Kingston, Ont.—Royal Military College (Site acquired)	350,000 00	5,878 22	344,121 78
100	Q-64	Montreal, Que — Armoury for 17th Duke of York's Royal Canadian Hussars — Site to be provided by the City at nominal costs	200,000 00	380 65	199,619 35
123	Q-64	Ottawa, Ont. — New Photographic building at R.C.A.F. station	37,700 00	4,225 94	33,474 06
135	Q-64	Public Buildings Generally — Improvements, additions, fittings, etc	472,350 00	254,317 06	218,032 94
174	Q-64	Vancouver, B.C., — Armoury for Seaforth Highlanders	240,000 00	32,137 50	207,862 50
			2,560,050 00	*477,134 89*	*2,082,915 11*
		Total	24,445,748 84	22,305,299 41	2,140,449 43
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	14,181,400 41	14,123,866 09	57,534 32
		Special statutes — Statuts spéciaux— Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	2,560,050 00	477,134 89	2,082,915 11
		Sundry Acts — Lois diverses	7,704,298 43	7,704,298 43	
		(Page 8)	24,445,748 84	22,305,299 41	2,140,449 43

* The numbers under this heading correspond to the items in Schedule "A" to the Public Works Construction Act, 1934 —— Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL DEFENCE DEPARTMENT-Conc.
MINISTÈRE DE LA DÉFENSE NATIONALE-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Resignations, Retirements and Deaths, etc. —— Démissions, mises à la retraite et décès.
b. Travelling expenses less than anticipated —— Frais de déplacements inférieurs aux prévisions.
c. Reduction in number of Cadet Corps —— Diminution du nombre de cadets.
d. Unforeseen expenses less than anticipated —— Dépenses imprévues inférieures aux prévisions.
e. Claims arising out of late war not as large and numerous as anticipated —— Les réclamations résultant de la guerre ne furent ni aussi importantes ni aussi nombreuses que l'on prévoyait.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 17 — Civil Government Salaries — Legality of payment of temporary employees out of this vote questioned (see Treasury Board Overrulings, page 211) —— "Gouvernement Civil: Traitements". Légalité de payer le traitement des fonctionnaires temporaires à même ce crédit faisant question (voir décisions de l'Auditeur Général infirmées par le Conseil du Trésor, page 222).

Vote-Crédit 77 — A loan of $4,000 was made from this vote to the Officers Mess at Winnipeg under the authority of the Governor in Council —— Un arrêté en Conseil autorisa, à même ce crédit, un prêt de $4,000 au mess des officiers de Winnipeg.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL REVENUE DEPARTMENT — MINISTÈRE DU REVENU NATIONAL

Details in Part R, Volume II — Détail, partie R, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	R-25	Salary of Minister	$ 9,000 00	$ 9,000 00		
18	R-25	Salaries	820,395 00	782,734 62	*a*	$ 37,660 38
287, 18	R-25	Contingencies	75,000 00	62,074 77	*b*	12,925 23
			904,395 00	*853,809 39*		*50,585 61*
		NATIONAL REVENUE REVENU NATIONAL				
359, 252	R-29	Salaries and Contingent expenses of the several ports of the Dominion	6,138,000 00	5,922,796 71	*c*	215,203 29
252	R-85	Salaries and travelling expenses of officers of the Inspection, Investigation, Audit, and the Preventive Service Undervaluation Services	916,698 00	823,189 47	*d*	93,508 53
252	R-91	Miscellaneous	500,000 00	487,588 06	*e*	12,411 94
252	R-92	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs-Excise Secret Investigation Service	15,000 00	2,907 86	*f*	12,092 14
359, 252	R-92	Administration of the Income War Tax Act 1917 and amendments thereof	2,050,000 00	1,969,808 24	*g*	80,191 76
252	R-101	Amount to be paid to the Department of Justice, to be disbursed by and accounted for to it for the Income Tax Secret Investigation Service	15,000 00	7,277 00	*f*	7,723 00
359	R-101	Payment to William Caven, formerly Dominion Inspector of Excise, compensation and expenses for services performed after his retirement, in connection with the revision of the Excise Act	1,500 00	1,500 00		
359	R-101	Compassionate allowance to John M. Leblanc, a former member of the Preventive Service who suffered injury while on duty on Patrol Boat No. 3	2,000 00	2,000 00		
Statute	R-101	Gratuities in lieu of leave on Retirement, 18-19 Geo. V, Chap. 37— Customs and Excise $53,841 49 Income Tax 7,175 34	61,016 83	61,016 83		
			9,699,214 83	*9,278,084 17*		*421,130 66*
		MISCELLANEOUS — DIVERS				
345, 251	R-25	To provide, subject to the approval of the Treasury Board, for salaries, reclassification and increases	432 00	432 00		

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL REVENUE DEPARTMENT-Con.
MINISTÈRE DU REVENU NATIONAL-Suite

Details in Part R, Volume II — Détail, partie R, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
Statute	R-102	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)— Customs and Excise.....$17,374 20 Income Tax..... 6,126 35	$ 23,500 55	$ 23,500 55	
Statute	R-102	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	9,310 00	9,310 00	
			33,242 55	*33,242 55*	
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	R-102	Court costs *re* appeals under Income War Tax Act—Duncan McMartin Estate.	505 28	505 28	
		Total.....	10,637,357 66	10,165,641 39	$ 471,716 27
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	10,534,025 00	10,062,308 73	471,716 27
		Special Statutes — Statuts spéciaux.....	103,332 66	103,332 66	
		(Page 8)	10,637,357 66	10,165,641 39	471,716 27

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due to retirements and unfilled vacancies —— Mises à la retraite, et positions laissées vacantes.

b. Expenditure for clerical assistance less than anticipated —— Dépenses prévues pour les traitements de commis aux écritures inférieures aux prévisions.

c. Retirements, vacancies not filled, appointments at lower salaries and reductions in the length of service for seasonal officers —— Mises à la retraite, positions laissées vacantes; fonctionnaires touchant le salaire maximum, remplacés par des fonctionnaires touchant le salaire minimum; réduction de la durée de service des employés saisonniers.

d. Retirements, vacancies not filled and rigid economy in travelling expenses —— Mises à la retraite, situations laissées vacantes et rigide économie dans les frais de déplacements.

e. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

f. Expenditure less than anticipated —— Dépenses inférieures aux prévisions.

g. When new and further duties and administration functions were imposed by legislation it was anticipated that such sums would be required; however, by reason of internal economies the expenditure was less than anticipated —— La loi ayant imposé au Ministère de nouveaux devoirs, on crut que ces montants seraient nécessaires, toutefois, grâce à une rigide économie, les dépenses furent inférieures aux prévisions.

Certified correct —— Certifié exact,

WATSON SELLAR,

Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

NATIONAL REVENUE DEPARTMENT-Conc.
MINISTÈRE DU REVENU NATIONAL-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 252 — Refunds *re* Application of Salary Deduction Act questioned (see Précis of Correspondence, page 283) —— Remboursement de traitements fait en contravention des termes de la Loi de la Déduction sur les traitements, faisant question (voir Précis de correspondance, page 290).

Vote-Crédit 252—In addition to the salaries paid from this vote payments totalling $40,798.42 were made by other departments as salaries, etc. to 232 Customs and Excise Officers —— Outre les salaires payés à même ce crédit, un montant de $40,798.42, fut payé comme traitements, etc., par d'autres ministères à 232 fonctionnaires des douanes et de l'accise.

Income Tax Division, Leave Regulations (see Précis of Correspondence, page 282) —— Congés de retraite des fonctionnaires du Département de l'impôt sur le revenu (voir Précis de correspondance, page 290).

Questionable procedure of Bank *re* Collector's banking account (see Précis of Correspondence, page 282) —— Procédure suivie par une banque concernant le compte d'un receveur des douanes, faisant question (voir Précis de correspondance page 290).

Powers of Attorney not in conformity with Treasury Board Regulations (see Précis of Correspondence, page 283) —— Règlement du Conseil du Trésor sur les procurations (voir Précis de correspondance, page 291).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER.
Auditor General —— Auditeur Général.

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL				
Statute	RR-11	Salary of Minister	$ 9,000 00	$ 9,000 00		
20	RR-11	Salaries	155,070 00	151,693 54	*a*	$ 3,376 46
20	RR-11	Contingencies	30,500 00	15,830 22	*b*	14,669 78
			194,570 00	*176,523 76*		*18,046 24*
		PENSIONS AND NATIONAL HEALTH PENSIONS ET HYGIÈNE				
183	RR-14	Care of Patients and Medical Examination respecting pensions; Hospital allowances (Compensation)	3,200,000 00	2,945,161 73	*c*	254,838 27
184	RR-18	Salaries — Departmental Staff	2,375,000 00	2,363,129 48	*d*	11,870 52
185	RR-23	Unemployment Relief	2,100,000 00	2,042,354 79	*e*	57,645 21
186	RR-23	Operating Expense and working capital	250,000 00	174,546 20	*f*	75,453 80
187	RR-24	Employers' Liability Compensation	40,000 00	23,103 35	*g*	16,896 65
188	RR-25	Sheltered Employment	50,000 00	29,164 23	*h*	20,835 77
189	RR-25	Grant to Canadian Legion, B.E.S.L.	9,000 00	9,000 00		
190	RR-25	Grant to Last Post Fund	40,000 00	40,000 00		
191	RR-11	Pension Appeal Court	19,800 00	19,800 00		
†307, 334, 192	RR-25	War Veterans' Allowances	2,020,000 00	2,017,074 80	*i*	2,925 20
193	RR-11	War Veterans' Allowance Committee	14,400 00	14,400 00		
		NATIONAL HEALTH — HYGIÈNE				
194	RR-26	Administration of the Acts respecting Food and Drugs, Opium and Narcotic Drugs and Proprietary or Patent Medicines, including the Laboratory of Hygiene	130,000 00	126,219 34	*j*	3,780 66
194	RR-27	Public Health Engineering	15,880 00	15,870 79		9 21
194	RR-27	Marine Hospitals, etc	163,500 00	152,259 44	*i*	11,240 56
194	RR-28	Administration of the Acts respecting Quarantine and Leprosy	150,000 00	129,407 37	*k*	20,592 63
194	RR-29	Immigration Medical Service	126,920 00	106,045 31	*l*	20,874 69
			10,704,500 00	*10,207,536 83*		*496,963 17*
		PENSIONS				
67	RR-11	Pensions payable to men on active service, Northwest Rebellion 1885, and general pensions, and Civil Flying	22,000 00	20,183 76	*m*	1,816 24
68	RR-12	European War — Naval, Militia and Air Forces after the War	42,000,000 00	41,953,036 79	*i*	46,963 21
297, 69	RR-12	Salaries and Contingent expenses of the Canadian Pension Commission	437,342 00	409,973 71	*n*	27,368 29

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH-Con.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Suite

Details in Part RR, Volume II — Détail, partie RR, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PENSIONS—*Conc.—Fin*			
298	RR-25	Gratuities to former members of the Pension Tribunal and the Federal Appeal Board, subject to allocation by the Treasury Board	$ 100,000 00	$ 92,187 76	o$ 7,812 24
Statute	RR-14	Militia Pension Act	1,166,075 24	1,166,075 24	
Statute	RR-11	Salaries — Canadian Pension Commissioners, R.S. 1927, Chap. 157, Cl. 3 (7)	39,459 68	39,459 68	
			43,764,876 92	*43,680,916 94*	*83,959 98*
		MISCELLANEOUS — DIVERS			
239	RR-29	Grant to Canadian Council on Child and Family Welfare	12,600 00	12,600 00	
240	RR-29	Grant to the Canadian National Institute for the Blind	16,200 00	16,200 00	
241	RR-29	Grant to the Canadian Tuberculosis Association	20,250 00	20,250 00	
242	RR-29	Grant to the Canadian National Committee for Mental Hygiene	8,100 00	8,100 00	
346, 243	RR-29	Grant to the Victorian Order of Nurses	13,100 00	13,100 00	
244	RR-29	Grant to assist the Canadian Branch of the St. John Ambulance Association	4,050 00	4,050 00	
245	RR-29	Grant to the Canadian Red Cross Society	8,100 00	8,100 00	
358	RR-29	Grant to the Canadian Dental Hygiene Council	750 00	750 00	
Statute	RR-30	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)..... Pensions.....$17,002 32 National Health..... 954 77	17,957 09	17,957 09	
Statute	RR-30	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,973 32	1,973 32	
			103,080 41	*103,080 41*	
		Total	54,767,027 33	54,168,057 94	598,969 39
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	53,532,562 00	52,933,592 61	598,969 39
		Special Statutes — Statuts spéciaux	1,234,465 33	1,234,465 33	
		(Page 8)	54,767,027 33	54,168,057 94	598,969 39

†Supplementary vote —— Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH-Conc.
MINISTÈRE DES PENSIONS ET DE L'HYGIÈNE-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Due to retirements and leave of absence without pay —— Mises à la retraite, congés sans traitement.

b. Printing and distribution of National Health Publications not consummated in accordance with estimate, also economies effected in travelling expenses —— Des brochures concernant l'hygiène publique ne furent pas imprimées et distribuées en aussi grand nombre que prévu; compression des frais de déplacement.

c. Provision was made for possible extension in hospital services, and while expenditure exceeded previous fiscal year, it did not reach the estimated amount —— Des dispositions avaient été prises pour augmenter les services des hôpitaux et les dépenses, quoique supérieures à celles de l'année précédente, furent inférieures aux prévisions.

d. Slight saving effected by reduction of staff —— Légère économie due à une diminution du nombre d'employés.

e. Expenditure depends entirely on number of applications for assistance —— Les dépenses dépendent entièrement du nombre de demandes de secours.

f. Provision was made for the operation of a larger Pension Commission but there were no appointments until late in the fiscal year. Economies also effected in expenditures for stationery and office supplies —— Aucune nomination n'ayant été faite avant la fin de l'année, les fonds de roulement prévus n'eurent pas à être employés en totalité. Réduction des achats de papeterie et d'articles de bureau.

g. Expenditure depends entirely on claims for accidents in industry which fortunately did not reach the total estimated —— Le montant des dépenses dépend du nombre de réclamations dues aux accidents survenus dans l'industrie qui furent heureusement inférieurs aux prévisions.

h. Due to improved business in the Vetcraft Shops —— Les ateliers de vétérans firent de meilleures affaires.

i. Impossible to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

j. Expenditure for legal services, equipment and supplies less than estimated —— Les frais de litige, les achats de matériel et d'articles divers furent inférieurs aux prévisions.

k. Provision was made for possible epidemics of infections diseases among persons who are entering Canada. No epidemics occurred and hence the surplus —— Aucune épidémie ne s'étant déclarée parmi les nouveaux arrivants au Canada le crédit ne fut pas employé en totalité.

l. Very little sickness during the year amongst the restricted number of immigrants entering Canada —— Peu de maladies parmi le petit nombre d'émigrés entrés au Canada durant l'année.

m. Pensioners gradually decreasing —— Le nombre de retraités diminue graduellement.

n. Provision was made for the appointment of additional Commissioners, but this did not take place until late in the fiscal year —— Des provisions avaient été faites pour les traitements de nouveaux commissaires qui ne furent nommés que vers la fin de l'année financière.

o. Treasury Board did not allocate full amount of the appropriation —— Le Conseil du Trésor ne répartit pas la totalité du crédit.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 184—Permanent appointment of Private Secretary questioned (see Treasury Board Correspondence, page 240) —— Nomination permanente d'un secrétaire particulier faisant question (voir Correspondance avec le Conseil du Trésor, page 261).

Vote-Crédit 68—Observations based on the audit of various classes of pension expenditures will be found in the Chapter on "Pensions, War and Militia" of the Introduction of this report —— La vérification des dépenses de pensions donna lieu à des observations paraissant dans l'introduction de ce rapport au chapitre "Pensions: Guerre et Milice".

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

POST OFFICE DEPARTMENT — MINISTÈRE DES POSTES

Details in Part S, Volume II — Détail, partie S, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNMENT CIVIL			
Statute	S-12	Salary of Minister	$ 9,000 00	$ 9,000 00	
21	S-12	Salaries	1,145,124 00	1,093,353 92	a$ 51,770 08
21	S-13	Contingencies	174,840 00	118,862 97	b 55,977 03
			1,328,964 00	*1,221,216 89*	*107,747 11*
		POST OFFICE — OUTSIDE SERVICE POSTES—SERVICE EXTÉRIEUR			
256	S-13	Salaries and allowances	15,219,219 00	14,852,611 34	a 366,607 66
256	S-13	Mail Service, including Mail Service by Air	13,402,450 00	13,165 548 64	c 236,901 36
360, 256	S-13	Miscellaneous	1,075,000 00	956,156 55	b 118,843 45
			29,696,669 00	*28,974,316 53*	*722,352 47*
		MISCELLANEOUS — DIVERS			
Statute	S—32	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	42,486 62	42,486 62	
Statute	S-32	Gratuities, C.S. Act, Chap. 22, Sec. 56 R.S.C. 1927	14,290 00	14,290 00	
			56,776 62	*56,776 62*	
			31,082,409 62	30,252,310 04	830,099 58
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	31,016,633 00	30,186,533 42	830,099 58
		Special Statutes — Statuts spéciaux	65,776 62	65,776 62	
		(Page 8)	31,082,409 62	30,252,310 04	830,099 58

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Situations laissées vacantes.

b. Economies effected in all items —— Économies effectuées dans tous les services.

c. Not possible to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

POST OFFICE DEPARTMENT-Conc. — MINISTÈRE DES POSTES-Fin

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 21—Travelling Expenses of Delegates to Postal Congress at Cairo objected to (see Précis of Correspondence, page 283) —— Frais de déplacement des délégués au congrès postal du Caire (voir Précis de correspondance, page 289).

Vote-Crédit 256—Government Contracts Supervision Committee's duties (see Treasury Board Correspondence, page 245) —— Devoirs du Comité de Surveillance des contrats du Gouvernement (voir Correspondance avec le Conseil du Trésor, page 266).

Vote-Crédit 256—Mileage Allowances paid without proper authority (see Précis of Correspondence, page 283) —— Frais de route payés sans l'autorité requise (voir Précis de correspondance, page 289).

Vote-Crédit 256—$242.29 was expended from this vote as fees and expenses of Commissioners appointed to investigate charges of political partisanship —— Les traitements et les indemnités payés aux Commissaires chargés d'enquêter sur les cas de propagande politique, s'élevèrent à $242.29 et furent imputés à ce crédit.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRIME MINISTER'S OFFICE — CABINET DU PREMIER MINISTRE

Details in Part SS, Volume II — Détail, partie SS, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	SS-2	Salary of the Prime Minister.....	$ 13,500 00	$ 13,500 00	
19	SS-2	Salaries.....	24,804 00	24,093 96	*a* $ 710 04
			38,304 00	*37,593 96*	*710 04*
		MISCELLANEOUS — DIVERS			
Statute	SS-2	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2).....	108 00	108 00	
		Total.....	38,412 00	37,701 96	710 04
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides.	24,804 00	24,093 96	710 04
		Special Statutes —— Statuts spéciaux....	13,608 00	13,608 00	
		(Page 8)	38,412 00	37,701 96	710 04

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Situations laissées vacantes.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

Details in Part T, Volume II — Détail, partie T, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
24	T- 5	Salaries	$ 37,602 00	$ 31,752 00	a$ 5,850 00
24	T- 6	Contingencies	10,000 00	7,979 18	b 2,020 82
			47,602 00	*39,731 18*	*7,870 82*
		PUBLIC PRINTING AND STATIONERY IMPRESSIONS ET PAPETERIE			
†306, 171	T- 6	Printing, Binding, etc., the Annual Statutes	19,213 64	19,213 64	
172	T- 6	Canada Gazette	27,000 00	20,943 82	c 6,056 18
328, 173					
430	T- 6	Plant — Repairs and Renewals	216,800 00	212,960 58	d 3,839 42
(1935-36)					
174	T- 6	Distribution of Official Documents	39,000 00	35,586 21	e 3,413 79
175	T- 7	Printing and Binding Official Publications for sale and distribution to departments and the public	42,750 00	36,988 57	d 5,761 43
			544,765 64	*525,692 82*	*19,070 82*
		MISCELLANEOUS — DIVERS			
Statute	T- 5	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	1,461 92	1,461 92	
Statute	T- 7	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	858 00	858 00	
			2,319 92	*2,319 92*	
		Total	394,685 56	367,743 92	26,941 64
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	392,365 64	365,424 00	26,941 64
		Special Statutes — Statuts spéciaux	2,319 92	2,319 92	
		(Page 8)	394,685 56	367,743 92	26,941 64

† Supplementary vote —— Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRINTING AND STATIONERY DEPARTMENT-Conc.
IMPRIMERIE ET PAPETERIE DE L'ÉTAT-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Positions laissées vacantes.

b. General curtailment in the interest of economy —— Compression générale des frais d'administration.

c. Reduction in matter submitted for publication —— Réduction de la matière à imprimer.

d. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

e. Leave without pay and general curtailment in the interest of economy —— Congés sans traitement et compression générale dans un but d'économie.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 24—$33.24 was paid from this vote for subscriptions to newspapers mailed to the home address of an official of another Department —— Une somme de $33.24 fut imputée à ce crédit pour des abonnements à des journaux adressés à la résidence d'un fonctionnaire d'un autre ministère.

Application of Salary Deduction Act, Overpayment of Salaries, (see Précis of Correspondence, page 284) —— Trop-payés dus à la non-application de la Loi de la déduction sur les traitements (voir Précis de correspondance, page 288).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

King's Printer's Advance Account, Printing Branch —— Imprimeur du Roi, Compte d'avances, Division de l'imprimerie (page 164).

King's Printer's Advance Account, Stationery Branch —— Imprimeur du Roi, Compte d'avances, Division de la papeterie (page 165).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes, de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, il sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

PRIVY COUNCIL OFFICE — BUREAU DU CONSEIL PRIVÉ

Details in Part U, Volume II — Détail, partie U, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
22	U- 2	Salaries	$ 45,414 00	$ 42,054 00	a$ 3,360 00
22	U- 3	Contingencies	5,000 00	2,663 90	b 2,336 10
			50,414 00	*44,717 90*	*5,696 10*
		MISCELLANEOUS — DIVERS			
219	U- 3	Unforeseen Expenses	1,625 00	1,625 00	
		Total	52,039 00	46,342 90	5,696 10
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides (Page 8)	52,039 00	46,342 90	5,696 10

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements, vacancies not filled —— Mises à la retraite et situations laissées vacantes.

b. General curtailment in the interest of economy —— Compression générale dans un but d'économie.

Certified correct —— Certifié exact,

WATSON SELLAR,

Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,

Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS — MINISTÈRE DES TRAVAUX PUBLICS

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédit	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL		$			
Statute	V- 9	Salary of Minister	$ 9,000 00	$ 9,000 00			
25	V- 9	Salaries	468,999 00	457,172 05	*b*	$ 11,826 95	
25	V- 9	Contingencies	67,060 00	34,734 64	*e*	32,325 36	
			545,059 00	500,906 69		44,152 31	
		CHARGEABLE TO INCOME IMPUTABLES SUR LES REVENUS					
		PUBLIC BUILDINGS — ÉDIFICES PUBLICS					
		Nova Scotia — Nouvelle-Écosse					
94	V-10	Halifax—To pay Halifax Harbour Commission for maintenance of Immigration quarters	77,000 00	75,371 14	*a*	1,628 86	
		New Brunswick — Nouveau-Brunswick					
95	V-10	St. John Quarantine Station—Partridge Island — Improvements, Alterations and Repairs	10,000 00	9,764 56	*a*	235 44	
		Maritime Provinces Generally — Provinces maritimes en général—					
96	V-10	Dominion Public Buildings	40,000 00	38,274 90	*a*	1,725 10	
		Quebec — Québec					
307	V-10	Amqui—Public Building	20,500 00	3,122 30	*d*	17,377 70	
307	V-10	Asbestos—Public Building	28,000 00	15,298 76	*d*	12,701 24	
97	V-10	Dominion Public Buildings — Improvements and Repairs	75,000 00	74,293 09	*a*	706 91	
97	V-10	Montreal—Instalment on purchase of Armoury, installation of fittings and insurance	16,100 00	14,585 81	*d,g*	1,514 19	
97	V-11	Quebec Citadel — Improvements and Maintenance	15,000 00	11,449 64	*e*	3,550 36	
307	V-11	Quebec Drill Hall—Repairs to Roof—To complete	9,000 00	8,838 79	*a*	161 21	
97	V-11	Quebec Examining Warehouse—Repairs and Renewals	10,000 00	10,077 48			*a* $ 77 48
97	V-11	Westmount—Instalment on purchase of Armoury and insurance	13,600 00	13,270 40	*a*	329 60	
			187,200 00	*150,936 27*		*36,341 21*	*77 48*
		Ontario—					
98	V-11	Dominion Public Buildings—Improvements and Repairs	95,000 00	91,022 90	*e*	3,977 10	
98	V-11	Toronto—Instalment on purchase of Armoury, installation of fittings and insurance	44,100 00	36,845 86	*d*	7,254 14	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS-Con. — **MINISTÈRE DES TRAVAUX PUBLICS**-Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		CHARGEABLE TO INCOME–*Con.* IMPUTABLES SUR LES REVENUS–*Suite*				
		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Ontario-*Conc.* — *Fin*				
98	V-11	Toronto Public Building—Government's share of cost of local improvements	$ 2,400 00	$ 2,366 26	a$ 33 74	
308	V-11	Windsor—Public Building — To complete contract	6,500 00	5,365 78	g 1,134 22	
			148,000 00	*135,600 80*	*12,399 20*	
		Manitoba				
99	V-12	Dominion Public Buildings—Improvements and Repairs	15,000 00	12,406 50	e 2,593 50	
309	V-12	Swan River—Public Building	7,000 00	3,532 88	d 3,467 12	
			22,000 00	*15,939 38*	*6,060 62*	
		Saskatchewan				
310	V-12	Arcola—Purchase of building	4,500 00	3,526 00	d 974 00	
310	V-12	Broadview—Purchase of property for Public Building	4,000 00	1,225 26	g 2,774 74	
100	V-12	Dominion Public Buildings—Improvements and Repairs	22,500 00	19,931 57	e 2,568 43	
310	V-12	Gull Lake—To purchase building for Post Office	10,000 00	9,485 77	a 514 23	
310	V-12	Kerrobert—To purchase building for Postal purposes	7,000 00	7,030 87	.....	a$ 30 87
310	V-12	Kinistino—To purchase building for Post Office	7,000 00	6,080 38	a 919 62	
100	V-12	Regina—Instalment on purchase of Armoury, and insurance	31,000 00	30,825 40	a 174 60	
			86,000 00	*78,105 25*	*7,925 62*	*30 87*
		Alberta				
311	V-12	Calgary—Payment of instalment on purchase of property for Ordnance Stores	7,500 00	7,500 00		
101	V-12	Dominion Public Buildings—Improvements and Repairs	15,000 00	12,794 83	e 2,205 17	
101	V-13	Edmonton—Government's share of cost of local improvements	1,160 00	1,159 50	50	
101	.....	Edmonton—Tractor for postal purposes	1,600 00	.....	h 1,600 00	
			25,260 00	*21,454 33*	*3,805 67*	
		British Columbia — Colombie Britannique				
102	V-13	Dominion Public Buildings—Improvements and Repairs	25,000 00	23,895 51	e 1,104 49	
102	V-13	Vancouver—Instalment on purchase of Armoury	14,000 00	13,628 19	a 371 81	
102	V-13	Vancouver Public Building—To meet one year's interest at 5% on mortgage of $400,000	20,000 00	20,000 00		
			59,000 00	*57,523 70*	*1,476 30*	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS-Con. — **MINISTÈRE DES TRAVAUX PUBLICS**-Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		CHARGEABLE TO INCOME–*Con.* IMPUTABLES SUR LES REVENUS–*Suite*				
		PUBLIC BUILDINGS-*Conc.* ÉDIFICES PUBLICS-*Fin*				
		Generally — En général				
103	V-13	Experimental Farms — Replacements, repairs and improvements	$ 22,500 00	$ 21,846 39	a$ 653 61	
103	V-13	Flags for Dominion Public Buildings	3,500 00	3,485 85	a 14 15	
103	V-13	Military Buildings—Repairs, Fittings and Additions	10,000 00	6,899 88	e 3,100 12	
103	V-13	Military Hospitals—Repairs, Improvements and Alterations	30,000 00	29,465 83	a 534 17	
103	V-14	Ottawa Departmental Buildings—Fittings, etc	25,000 00	24,980 51	a 19 49	
312	V-14	Ottawa—National Research Laboratories—Fittings	30,000 00	29,368 38	a 631 62	
103	V-14	Public Buildings Generally	25,000 00	25,200 00	.....	a$ 200 00
312	V-14	Tractors for postal purposes at Halifax, Montreal, Toronto, Regina, Saskatoon and Calgary	11,700 00	4,653 10	h 7,046 90	
			157,700 00	*145,899 94*	*12,000 06*	*200 00*
		RENTS, REPAIRS, FURNITURE, HEATING, ETC. — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.				
		Ottawa Public Buildings and Grounds — Édifices publics et terrains, Ottawa—				
104	V-15	Elevator Attendants	109,000 00	107,304 01	a 1,695 99	
104	V-15	Departments Generally — Char Service, including $135.00 to E. Snowdon for firing the noon gun	408,000 00	408,000 00		
104	V-15	Heating, including salaries of Engineers, Firemen and Watchmen	405,000 00	362,595 06	f 42,404 94	
104	V-15	Light and Power, including Roads and Bridges	185,000 00	178,208 23	a 6,791 77	
104	V-15	Repairs, Improvements, Additions and Maintenance	377,000 00	372,422 57	e 4,577 43	
104	V-15	Rideau Hall—Allowance for Fuel and Light	19,000 00	19,000 00		
104	V-15	Rideau Hall—Improvements, Furniture and Maintenance	40,700 00	39,380 71	e 1,319 29	
†302, 104	V-15	Telephone Service	85,500 00	85,700 00	.....	a 200 00
104	V-15	Water	68,000 00	46,594 02	i 21,405 98	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

DEPARTMENT OF PUBLIC WORKS-Con. — **MINISTÈRE DES TRAVAUX PUBLICS**-Suite

Details in Part V, Volume II — Détail, partie V, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses		Grant not used — Crédits non employés		Grant exceeded — Crédits dépassés
		CHARGEABLE TO INCOME—*Con.* IMPUTABLES SUR LES REVENUS—*Suite*						
		RENTS, REPAIRS, FURNITURE, HEATING, ETC.—*Conc.* — LOYERS, RÉPARATIONS, AMEUBLEMENT, CHAUFFAGE, ETC.—*Fin*						
		Dominion Public Buildings—Edifices publics de l'Etat—						
105	V-22	Dominion Immigration Buildings —Repairs, Improvements, Additions and Furniture	$ 10,000 00	$ 6,340 66	e	$ 3,659 34		
105	V-22	Dominion Quarantine Stations—Maintenance and Repairs	13,600 00	11,598 87	e	2,001 13		
105	V-22	Fittings, General Supplies and Furniture	50,000 00	47,498 37	a	2,501 63		
105	V-22	Heating	420,000 00	393,949 35	a	26,050 65		
105	V-22	Light and Power	333,000 00	286,489 81	g	46,510 19		
105	V-22	Rents	1,600,000 00	1,465,931 79	f	134,068 21		
105	V-22	Salaries of Caretakers, Engineers, Firemen, etc	1,030,000 00	1,017,439 71	c	12,560 29		
105	V-22	Supplies for Caretakers, Engineers, Firemen, etc	45,000 00	45,194 88		.....	a$	194 88
105	V-22	Water	75,000 00	68,356 35	a	6,643 65		
105	V-22	Yukon Public Buildings—Rents, Repairs, Fuel, Light, Water Service and Caretakers' Salaries	20,000 00	19,708 93	a	291 07		
			5,293,800 00	*4,981,713 32*		*312,481 56*		*394 88*
		HARBOURS AND RIVERS PORTS ET RIVIÈRES						
		Nova Scotia — Nouvelle-Écosse						
106	V-59	Blandford — Breakwater — Wharf replacement	4,500 00	4,499 88		0 12		
106	V-59	Black Point—Harbour protection	3,600 00	3,599 90		0 10		
106	V-59	Broad Cove Marsh—Breakwater—replacement	12,500 00	12,317 53	a	182 47		
106	V-59	Cow Bay (Port Morien)—Breakwater replacement	17,000 00	13,357 75	f	3,642 25		
106	V-59	Halifax—Repairs to wharfs and replacement of machine shop at R.C.N. Barracks and H.M.C. Dockyards	25,000 00	23,886 44	a	1,113 56		
106	V-60	Harbours and Rivers Generally—For maintenance of Services	225,000 00	221,602 41	a	3,397 59		
106	V-59	Phinneys Green—Wharf	4,900 00	5,100 00	a	.....	a	200 00
106	V-59	Port Dufferin (John Vogler's Shore)—Breakwater	4,900 00	5,092 23		.....	a	192 23
106	V-60	Port Mouton—Breakwater replacement	6,900 00	5,933 71	a	966 29		
106	V-60	Trout Cove (Centreville)—Breakwater extension	4,200 00	4,146 06	a	53 94		
106	V-60	Yarmouth Harbour—Dredging	41,000 00	41,153 86		.....	a	153 86
			549,500 00	*540,689 77*		*9,356 32*		*546 09*

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		CHARGEABLE TO INCOME—*Con.* IMPUTABLES SUR LES REVENUS—*Suite*				
		HARBOURS AND RIVERS—*Con.* PORTS ET RIVIÈRES—*Suite*				
		Prince Edward Island — Île du Prince-Édouard				
107	V-62	Harbours and Rivers Generally—For Maintenance of Services....	$ 50,000 00	$ 45,888 34	*e* $ 4,111 66	
107	V-62	Victoria — Additional warehouse accommodation.....	2,700 00	2,533 50	*a* 166 50	
			52,700 00	*48,421 84*	*4,278 16*	
		New Brunswick — Nouveau-Brunswick				
108	V-63	Campbellton—Cribwork Block....	2,500 00	2,500 85	.....	$ *a* 0 85
108	V-63	Chatham—Extension to railway wharf.....	9,000 00	9,200 00	.....	*a* 200 00
108	V-63	Harbours and Rivers Generally—For Maintenance of Services.....	75,000 00	66,951 01	*e* 8,048 99	
108	V-63	Harshman's Brook—Continuation of harbour improvements.....	4,000 00	4,008 24	.....	*a* 8 24
			90,500 00	*82,660 10*	*8,048 99*	*209 09*
		Quebec — Québec				
109	V-64	Anse au Griffons (River)—Improvements to Jetties.....	12,000 00	8,880 00	*d* 3,120 00	
109	V-64	Anse au Griffons—To complete wharf improvements.....	1,400 00	1,448 94	.....	*a* 48 94
109	V-64	Baie Ste. Catherine—Wharf improvement.....	10,200 00	7,019 34	*d* 3,180 66	
109	V-64	Bonaventure—Widening wharf.....	4,600 00	4,799 78	.....	*a* 199 78
109	V-64	Grande Anse—Wharf.....	5,000 00	2,495 45	*d* 2,504 55	
109	V-64	Harbours and Rivers Generally—For Maintenance of Services....	300,000 00	287,662 20	*a*, *e* 12,337 80	
313, 109	V-64	Matane—Repairs to harbour works	21,150 00	19,547 94	*a* 1,602 06	
109	V-64	New Carlisle—Wharf reconstruction.....	17,000 00	15,611 09	*f* 1,388 91	
109	V-64	Petit Cap—Breakwater reinforcement.....	34,000 00	33,971 29	*a* 28 71	
			405,350 00	*381,436 03*	*24,162 69*	*248 72*
		Ontario				
314, 110	V-67	Blind River—Dredging.....	30,200 00	28,679 21	*a* 1,520 79	
110	V-67	Byng Inlet—Dredging.....	40,000 00	40,000 00		
110	V-67	Cloud Bay—Wharf.....	5,000 00	3,934 42	*f* 1,065 58	
110	V-67	Fort-William—Dredging.....	28,000 00	27,945 03	*a* 54 97	
110	V-67	Harbours and Rivers Generally—For Maintenance of Services....	100,000 00	93,833 71	*a*, *e* 6,166 29	
314	V-67	Little Castor River and Annable Creek—Contribution to the Municipality of the Township of Winchester towards dredging Little Castor River and Annable Creek, the Provincial Government to contribute a like amount	8,000 00	2,800 00	*d* 5,200 00	

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		CHARGEABLE TO INCOME–*Con.* IMPUTABLES SUR LES REVENUS–*Suite*				
		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Ontario-*Conc.—Fin*				
110	V-67	Owen Sound—Harbour improvements	$ 13,000 00	$ 12,268 81	*a* $ 731 19	
110	V-67	Port Hope—Harbour improvements	9,000 00	7,935 26	*d* 1,064 74	
314	V-67	Spring Creek—Contribution to the Municipality of the Township of Lochiel, Glengarry County, towards the cost of dredging Spring Creek, the Provincial Government having contributed a like amount	5,000 00	5,000 00		
110	V-67	Toronto—Harbour improvements	12,000 00	11,053 56	*a* 946 44	
			250,200 00	*233,450 00*	*16,750 00*	
		Manitoba				
111	V-69	Echimamish and Hayes Rivers Route—Improvements	4,000 00	3,942 05	*a* 57 95	
111	V-69	Harbours and Rivers Generally—For Maintenance of Services	40,000 00	20,154 67	*e* 19,845 33	
			44,000 00	*24,096 72*	*19,903 28*	
		Saskatchewan, Alberta and Northwest Territories—Saskatchewan, Alberta et Territoires du Nord-Ouest				
112	V-69	Harbours and Rivers Generally—For Maintenance of Services	10,000 00	3,241 46	*e* 6,758 54	
		British Columbia — Colombie Britannique				
113	V-71	Esquimalt—Repairs and improvements to R.C.N. Barracks and H.M.C. Dockyard	15,000 00	15,200 00	.....	*a* $ 200 00
315	.....	Fraser River—Contribution towards protection work near Agassiz, B.C., the Provincial Government and the Municipality of Kent, B.C. each to contribute a like amount	3,500 00	.....	*d* 3,500 00	
315	V-71	Fraser River—Contribution towards protection work at Rosedale, the Provincial Government and the Municipality of Chilliwack, each to contribute a like amount	1,000 00	1,000 00		
113	V-71	Fraser, Skeena and Naas Rivers—Operation and maintenance of snagboats	35,000 00	35,113 16	.....	*a* 113 16

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		CHARGEABLE TO INCOME-*Con.* IMPUTABLES SUR LES REVENUS-*Suite*				
		HARBOURS AND RIVERS-*Conc.* PORTS ET RIVIÈRES-*Fin*				
		British Columbia-*Conc.* — Colombie Britannique-*Fin*				
113	V-71	Harbours and Rivers Generally—For Maintenance of Services....	$ 75,000 00	$ 72,310 37	*a* $ 2,689 63	
113	V-71	Oona River—Float.....	3,700 00	2,939 83	*a* 760 17	
			153,200 00	*126,563 36*	*6,949 80*	$ *313 16*
		Yukon				
114	V-71	Stewart and Yukon Rivers—Improvements.....	5,000 00	5,000 00		
		Generally — En général				
115	V-71	Harbours and Rivers Generally—For Maintenance of Services....	25,000 00	24,720 94	*a* 279 06	
		DREDGING — DRAGAGE				
116	V-71	Maritime Provinces.....	161,200 00	148,837 39	*a,f* 12,362 61	
116	V-71	Ontario and Quebec.....	215,500 00	202,367 95	*a,f* 13,132 05	
116	V-71	Manitoba, Saskatchewan and Alberta.....	50,000 00	49,124 10	*a* 875 90	
116	V-71	British Columbia.....	140,000 00	135,389 17	*a* 4,610 83	
			566,700 00	*535,718 61*	*30,981 39*	
		ROADS AND BRIDGES ROUTES ET PONTS				
117	V-75	Burlington Channel Bridge—Maintenance and Repairs.....	15,000 00	13,314 26	*a* 1,685 74	
117	V-75	Dominion Roads and Bridges—Generally.....	5,000 00	2,384 53	*e* 2,615 47	
117	V-75	Perley Bridge over Ottawa River at Hawkesbury, the Quebec Government to contribute one-third of cost of construction only, the Ontario Government to contribute one-fourth of cost of construction and to pay annually one-fourth the maintenance costs.....	3,000 00	2,304 16	*a* 695 84	
117	V-75	Great Bear River Rapids—Completion of Portage Road and Dock	12,000 00	9,736 94	*a* 2,263 06	
117	V-75	Kingston—Wharves and bridges—Maintenance and repairs.....	19,000 00	14,490 92	*e* 4,509 08	
117	V-75	Ottawa—Maintenance and repairs to bridges and approaches.....	8,000 00	7,999 79	0 21	
			62,000 00	*50,230 60*	*11,769 40*	

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		CHARGEABLE TO INCOME—*Con.* IMPUTABLES SUR LES REVENUS—*Suite*					
		TELEGRAPH AND TELEPHONE LINES TÉLÉGRAPHES ET TÉLÉPHONES					
		Saskatchewan and Alberta—					
118	V-76	Saskatchewan and Alberta Telegraph and Telephone Lines—Repairs and Improvements	$ 5,000 00	$ 5,020 35		.....	a$ 20 35
		British Columbia — Colombie Britannique					
119	V-76	British Columbia—Northern District—Repairs and Improvements	8,600 00	8,529 05	a	$ 70 95	
119	V-76	British Columbia Vancouver Island District—Repairs and Improvements	4,000 00	3,979 61	a	20 39	
119	V-76	Telephone Line on Langara Island	1,000 00	699 87	g	300 13	
119	V-76	Yukon Telegraph System—Repairs and Improvements	4,000 00	3,831 79	a	168 21	
			22,600 00	*22,060 67*		*559 68*	*20 35*
		MISCELLANEOUS — DIVERS					
120	V-76	Architectural Branch—Salaries of architects, Clerks of Works, Inspectors, Draftsmen, Clerks and Messengers of outside service	63,700 00	62,440 21	b	1,259 79	
120	V-76	Engineering Branch—Salaries of Engineers, Clerks, etc., of outside service	366,000 00	354,052 68	b	11,947 32	
120	V-76	For operation and maintenance of inspection boats	10,000 00	9,660 93	a	339 07	
120	V-76	Maintenance and operation of water storage dams on Ottawa River and tributaries	23,100 00	19,269 56	a	3,830 44	
120	V-76	National Gallery of Canada	25,000 00	24,988 76	a	11 24	
120	V-76	National Monument on Connaught Place	100,000 00	5,000 00	d	95,000 00	
120	V-76	Surveys and Inspections	55,000 00	52,355 00	a	2,645 00	
120	V-76	Miscellaneous works not otherwise provided for, not more than $3,000 to be expended upon any one work	50,000 00	31,101 97	e	18,898 03	
			692,800 00	*558,869 11*		*133,930 89*	
		Vote 120—Balance of expenditure for works already authorized provided amount for any one does not exceed $200	4,500 00	.....		2,459 36	−2,040 64

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		CHARGEABLE TO INCOME—*Conc.* IMPUTABLES SUR LES REVENUS—*Fin*					
		UNDER STATUTE — STATUTAIRE					
		Docks — Bassins					
Statute	V-82	Burrard Dry Dock (North Vancouver, B.C.)	$ 112,500 00	$ 112,500 00			
Statute	V-82	Montreal Floating Dock	105,000 00	105,000 00			
Statute	V-82	Port Arthur Dry Dock	2,100 00	2,100 00			
Statute	V-82	Prince Rupert Floating Dock	76,970 88	76,970 88			
Statute	V-82	St. John Dry Dock	247,500 00	247,500 00			
Statute	V-82	Exchequer Court Awards	34,571 68	34,571 68			
			578,642 56	*578,642 56*			
			9,398,625 56	8,726,385 36		$ 672,267 20	
		CHARGEABLE TO COLLECTION OF REVENUE — IMPUTABLES SUR LES REVENUS PERÇUS					
		GRAVING DOCKS BASSINS DE RADOUB					
254	V-83	Champlain Graving Dock	65,000 00	(1) 42,721 11	a	22,278 89	
254	V-84	Esquimalt Graving Docks	80,000 00	(1) 75,616 23	a	4,383 77	
254	V-83	Lorne Graving Dock	36,000 00	(1) 28,197 00	a	7,803 00	
254	V-84	Selkirk—Repair Slip	3,000 00	(1) 2,341 18	a	658 82	
		TELEGRAPH AND TELEPHONE LINES—LIGNES TÉLÉGRAPHIQUES ET TÉLÉPHONIQUES					
255	V-85	Land and Cable Telegraph Lines, Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable service	126,500 00	(2) 126,500 00			
255	V-85	Alberta and Saskatchewan	84,500 00	(2) 84,500 00			
255	V-85	British Columbia—Northern District	59,000 00	(2) 56,329 60	a	2,670 40	
255	V-85	British Columbia—Vancouver Island District	88,000 00	(2) 88,000 00			
255	V-85	Yukon System—Main Line	108,000 00	(2) 104,832 82	a	3,167 18	
255	V-85	Telegraph and Telephone Services, Generally	6,000 00	(2) 5,372 14	a	627 86	
			656,000 00	614,410 08		41,589 92	

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		MISCELLANEOUS — DIVERS				
219	V-92	Unforeseen Expenses	$ 703 00	$ 703 00		
Statute	V-92	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 5 (2)	19,239 82	19,239 82		
Statute	V-92	Salary Deduction (Continuance) Act, 24-25 Geo. V, 1934, Sec. 3 (1)	35,662 34	35,662 34		
Statute	V-93	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	7,186 64	7,186 64		
			62,791 80	62,791 80		
Statute *Schedule "A"		PUBLIC WORKS CONSTRUCTION ACT, 1934 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934				
		PUBLIC BUILDINGS ÉDIFICES PUBLICS				
		Nova Scotia — Nouvelle-Écosse				
2	V-93	Amherst—New Public Building (Site acquired)	150,000 00	5,541 97	$ 144,458 03	
59	V-93	Halifax—New Public Building (On ordnance property)	500,000 00	3,168 68	496,831 32	
82	.....	Kentville—Building for Division of Horticulture	25,000 00	.....	25,000 00	
			675,000 00	*8,710 65*	*666,289 35*	
		New Brunswick — Nouveau-Brunswick—				
23	V-94	Centreville—Customs Building on boundary	5,000 00	3 33	4,996 67	
32	V-94	Dalhousie—Post Office	47,000 00	25,981 54	21,018 46	
49	V-94	Fredericton—Experimental Farm —New Dormitory	58,000 00	43,807 52	14,192 48	
51	V-94	Gagetown—Public Building	10,000 00	400 00	9,600 00	
92	V-94	McAdam—Public Building	29,000 00	23,309 78	5,690 22	
98	V-94	Moncton—Public Building (Site acquired)	620,000 00	118,938 85	501,061 15	
156	V-94	St. Stephen—Building for customs and immigration purposes	75,000 00	7 02	74,992 98	
			844,000 00	*212,448 04*	*631,551 96*	
		Quebec — Québec				
8	V-94	Berthierville—Public Building	48,500 00	12,577 80	35,922 20	
13	V-94	Brownsburg—Public Building	25,000 00	1 84	24,998 16	
7	V-94	Beauport—Public Building (Site acquired)	20,000 00	39 05	19,960 95	
20	V-94	Cantic—Building for immigration and customs purposes	31,500 00	9,824 53	21,675 47	
42	V-94	Farnham—Public Building	58,000 00	28 80	57,971 20	
86	V-94	Lacolle—Building for immigration and customs purposes	35,500 00	12,080 77	23,419 23	
101	V-94	Montreal—Public Building Addition (Site acquired)	2,000,000 00	449 15	1,999,550 85	

* The numbers under this heading correspond to the items in Schedule "A", to the Public Works Construction Act, 1934 — Ces chiffres sont ceux des item donnés dans l'Annexe "A" faisant suite à la loi.

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		PUBLIC WORKS CONSTRUCTION ACT, 1934–*Con.*–LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 –*Suite*				
		PUBLIC BUILDINGS–*Con.* ÉDIFICES PUBLICS–*Suite*				
		Quebec-*Conc.*—Québec-*Fin*				
102	V-94	Montreal—Notre Dame de Grace Postal Station (Site acquired)	$ 136,000 00	$ 75,650 68	$ 60,349 32	
103	V-94	Montreal—Postal Terminal Building (Site acquired)	1,800,000 00	164,591 63	1,635,408 37	
148	V-94	Rouyn—Public Building	63,000 00	4,001 83	58,998 17	
154	V-94	St. Joseph d'Alma—Public Building (Site acquired)	30,000 00	3,718 15	26,281 85	
172	V-94	Valois—Public Building	25,000 00	4,629 20	20,370 80	
			4,272,500 00	*287,593 45*	*3,984,906 57*	
		Ontario				
10	V-95	Blackwell—Onion warehouse	14,250 00	11 82	14,238 18	
16	V-95	Burks Falls—Public Building (Site acquired)	25,000 00	5 18	24,994 82	
29	.....	Cobalt—Public Building	53,000 00	.....	53,000 00	
30	V-95	Cochrane—Public Building	55,000 00	1,040 64	53,959 36	
45	V-95	Fort William—Public Building (Site acquired)	425,000 00	115,267 66	309,732 34	
52	V-95	Galt—New Public Building	161,000 00	32,519 07	128,480 93	
54	V-95	Georgetown—Public Building (Site acquired)	50,500 00	551 53	49,948 47	
57	V-95	Guelph—New Public Building	250,000 00	50,846 15	254,153 85	
		Allotted from General item by O.C., P.C. 2645, Oct. 26, 1934	55,000 00			
58	.....	Guelph—Public Building—Installation of Elevator	15,000 00	.....	15,000 00	
72	V-95	Hamilton—Public Building (Site acquired)	1,750,000 00	50,550 89	1,699,449 11	
90	V-95	London—Public Building	1,500,000 00	47,069 46	1,452,930 54	
111	V-95	New Toronto—Public Building	85,000 00	16,990 15	68,009 85	
117	V-95	Ottawa Postal Terminal Building	420,000 00	67,375 51	352,624 49	
164	V-95	Thorold—Public Building (Site acquired)	25,000 00	51 60	24,948 40	
168	V-95	Toronto—Customs Building addition (Site acquired)	600,000 00	33,774 87	566,225 13	
169	V-95	Toronto—New Postal Station "D"	100,000 00	30,782 56	69,217 44	
178	V-95	Wallaceburg — Public Building (Site acquired)	42,500 00	26,608 94	18,386 06	
		Allotted from General item by O.C., P.C. 2451, Oct. 6, 1934	2,495 00			
179	V-95	Weston—Public Building	45,000 00	11,427 46	33,572 54	
			5,673,745 00	*484,873 49*	*5,188,871 51*	
		Manitoba				
11	V-95	Boissevain—Public Building (Site acquired)	20,000 00	125 00	19,875 00	
40	V-95	Elmwood—Public Building (Site acquired)	45,000 00	344 26	44,655 74	

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		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Con.*—LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934—*Suite*				
		PUBLIC BUILDINGS—*Con.* ÉDIFICES PUBLICS—*Suite*				
		Manitoba-*Conc.* — *Fin*				
73	V-95	Hamiota — Public Building.....	$ 15,000 00	$ 471 88	$ 14,528 12	
114	V-95	Norwood Grove—Public Building	27,000 00	5,929 14	21,070 86	
181	V-96	Winnipeg—New Public Building..	1,500,000 00	210,519 11	1,289,480 89	
182	V-96	Winnipeg—Extension Deer Lodge Hospital.....	150,000 00	108,525 08	41,474 92	
183	V-96	Winnipeg—Post Office addition (Site acquired).....	250,000 00			
		Allotted from General item by O.C., P.C. 9, Jan. 7, 1935.....	33,319 00	28,550 11	254,768 89	
			2,040,319 00	*354,464 58*	*1,685,854 42*	
		Alberta				
39	V-96	Edmonton — Royal Canadian Mounted Police Barracks.....	200,000 00			
		Allotted from General item by O.C., P.C. 2138, Sept. 12, 1934	19,000 00	22,607 44	196,392 56	
			219,000 00	*22,607 44*	*196,392 56*	
		Saskatchewan				
145	V-96	Regina — New Public Building (Site acquired).....	400,000 00	2,159 82	397,840 18	
		British Columbia — Colombie Britannique				
77	V-96	Huntingdon—Building for Immigration and Customs purposes...	3,500 00			
		Allotted from General item by O.C., P.C. 200, Jan. 28, 1935...	1,500 00	75 18	4,924 82	
126	.....	Pacific Highway—Building for Customs and Immigration purposes (Site acquired).....	30,000 00	.....	30,000 00	
173	V-96	Vancouver—Public Building (Site acquired.....	1,000,000 00	1,166 30	998,833 70	
176	V-96	Victoria—Public Building and warehouse for Marine Department.....	100,000 00	8,116 98	91,883 02	
177	V-96	Victoria—Little Saanich Observatory—Improvements	36,000 00	27,835 00	8,165 00	
			1,171,000 00	*37,193 46*	*1,133,806 54*	
		Generally — En général				
118	V-96	Ottawa, — Central Experimental Farm.....	200,000 00	15,127 67	184,872 33	
119	V-96	Ottawa—Central Heating Plant—Improvements.....	6,300 00	6,142 42	157 58	
120	V-96	Ottawa—Record Storage Building	400,000 00	37 10	399,962 90	

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		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Con.* - LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 —*Suite*				
		PUBLIC BUILDINGS—*Conc.* ÉDIFICES PUBLICS—*Fin*				
		Generally-*Conc.* — En général-*Fin*				
121	V-96	Ottawa—Royal Canadian Mounted Police Building (Site acquired).	$1,200,000 00	$22,502 67	$1,213,337 33	
		Allotted from General item by O.C., P.C. 3165, Dec. 18, 1934.	35,840 00			
122	V-96	Ottawa—Royal Canadian Mint—New Refineries	200,000 00	10,728 27	437,271 73	
		Allotted from General item by O.C., P.C. 2436, Oct. 6, 1934 and O.C., P.C. 484, Mar. 1, 1935	248,000 00			
135	V-97	Public Buildings Generally—Improvements, additions, fittings, etc.	1,527,650 00	1,140,841 37	386,808 63	
			3,817,790 00	*1,195,379 50*	*2,622,410 50*	
		HARBOURS AND RIVERS PORTS ET RIVIÈRES				
		Nova Scotia — Nouvelle-Écosse				
14	V-110	Brooklyn—Breakwater extension..	75,000 00	212 49	74,787 51	
15	V-110	Brooklyn—Dredging	24,000 00	23,989 57	10 43	
27	V-110	Cheticamp—Dredging	50,000 00	7,520 92	42,479 08	
35	V-110	Digby—Breakwater	17,500 00	16,713 72	786 28	
36	V-110	Dingwall—Dredging	45,000 00	11,097 36	33,902 64	
38	V-110	East River—Dredging	25,100 00	13,641 87	11,458 13	
55	V-110	Grand Etang—Extension of west pier	10,000 00	10,217 33		
		Allotted from General item by O.C., P.C. 20, Jan. 7, 1935	217 33			
60	V-110	Halifax—Repairs to wharfs and replacement of machine shop at R.C.N. Barracks and H.M.C. Dockyards	71,100 00	11,483 22	87,131 78	
		Allotted from General item by O.C., P.C. 2586, Oct. 18, 1934.	27,515 00			
74	V-110	Hantsport—To complete siding to wharf	17,000 00	16,903 32	96 68	
89	V-110	Lockeport—Breakwater extension.	22,000 00	112 43	21,887 57	
91	V-111	Lunenburg—Dredging	82,200 00	78,058 00	4,142 00	
93	V-111	Marie Joseph—Wharf	8,900 00	6,952 18	1,947 82	
94	V-111	Malagash—Wharf extension	24,000 00	365 26	23,634 74	
96	V-111	Margaree Harbour — Improvements	22,200 00	15,183 81	7,016 19	
113	V-111	North West Cove (Tancook)—Breakwater extension	12,000 00	9,993 64	2,006 36	

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		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Con.*—LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934—*Suite*				
		HARBOURS AND RIVERS—*Con.* PORTS ET RIVIÈRES—*Suite*				
		Nova Scotia—*Conc.* — Nouvelle-Écosse—*Fin*				
132	V-111	Port Greville—Breakwater extension	$ 8,200 00	$ 8,701 77	$ 132 75	
		Allotted from General item by O.C., P.C. 447, March 2, 1935.	634 52			
136	.....	Pugwash—Wharf extension	50,000 00	.....	50,000 00	
163	V-111	Sydney—Warehouse extension	11,500 00	10,401 53	1,098 47	
			604,066 85	*241,548 42*	*362,518 43*	
		New Brunswick — Nouveau-Brunswick				
19	V-111	Campbellton—Wharf repairs	10,000 00	9,256 27	743 73	
41	V-111	Escuminac—Breakwater extension	34,000 00	3,569 21	30,430 79	
50	V-111	Fredericton—To take over and reconstruct city wharf	23,000 00	18,110 34	4,889 66	
95	V-111	Malloch's Beach—Breakwater	27,500 00	128 90	27,371 10	
128	V-111	Pointe du Chene—Dredging	10,500 00	327 20	10,172 80	
150	V-111	St. Andrews—Wharf repairs	25,000 00	11,106 68	13,893 32	
152	V-111	St. George—Dredging	20,000 00	10,037 78	9,962 22	
160	V-111	Shippigan—Wharf extension and repairs	23,000 00	4,764 41	18,235 59	
			173,000 00	*57,300 79*	*115,699 21*	
		Prince Edward Island—Île du Prince-Édouard				
99	V-111	Montague River—Dredging	57,000 00	20,154 66	36,845 34	
162	V-111	Summerside—To take over a further section of the Canadian National Railways wharf and repair same	19,000 00	11,789 03	7,210 97	
			76,000 00	*31,943 69*	*44,056 31*	
		Quebec — Québec				
21	V-112	Cap aux Meules, M.I.—Wharf reconstruction and improvements	61,000 00	381 48	60,618 52	
22	V-112	Cap de la Madeleine—Wharf repairs	23,500 00	22,233 06	1,266 94	
24	V-112	Champlain and Lorne Dry Docks —Repairs to buildings, caisson house, hose tower and concrete masonry	18,000 00	17,998 08	1 92	
25	V-112	Champlain Dry Dock — Keel blocks	26,000 00	17,603 02	8,396 98	
43	V-112	Father Point—Wharf reconstruction	25,000 00	7,669 90	17,330 10	
56	V-112	Grand Rivière—Harbour repairs and improvements	64,000 00	20,094 56	43,905 44	

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		PUBLIC WORKS CONSTRUCTION ACT, 1934–*Con.*–LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 –*Suite*				
		HARBOURS AND RIVERS–*Con.* PORTS ET RIVIÈRES–*Suite*				
		Quebec-*Conc.* — Québec-*Fin*				
127	V-112	Pointe au Pic (Murray Bay)—Wharf extension	$ 156,000 00	$ 363 06	$ 155,636 94	
131	V-112	Port Daniel East—Wharf reinforcement	23,300 00	20,718 12	2,581 88	
146	V-112	Rimouski—Wharf extension	20,000 00	102 23	19,897 77	
147	V-112	Rivière Ouelle—Wharf reconstruction	40,000 00	25,616 98	14,383 02	
157	V-112	Saguenay River—Dredging near Chicoutimi	22,000 00	19,945 18	2,054 82	
149	V-112	Sorel—Repairs to wharf	100,000 00	3,502 74	96,497 26	
155	V-112	St. Lambert—Retaining wall	40,000 00	28,490 00	11,510 00	
167	V-112	Timiskaming Dam—Reconstruction of Quebec side	475,000 00			
		Allotted from General item by O.C., P.C. 2648, Oct. 26, 1934	10,000 00	481,376 95	3,623 05	
			1,103,800 00	*666,095 36*	*437,704 64*	
		Ontario				
6	V-112	Barrie—Reconstruction of Bayfield St. Wharf	16,000 00	13,191 75	2,808 25	
9	V-112	Belleville—Dredging	15,500 00			
		Allotted from General item by O.C., P.C. 1484, July 11, 1934 and O.C., P.C. 1877, August 18, 1934	3,777 20	18,510 94	766 26	
17	V-112	Burlington Channel—Reconstruction of pier	18,000 00	10,314 56	7,685 44	
31	V-112	Collingwood — Reconstruction of old C.N.R. Dock	26,000 00	495 71	25,504 29	
53	V-113	Gananoque—Wharf and dredging	18,700 00			
		Allotted from General item by O.C., P.C. 2698, Oct. 27, 1934 and O.C., P.C. 2985, Nov. 27, 1934	6,200 00	23,106 12	1,793 88	
71	V-113	Hamilton — Harbour improvements	40,000 00			
		Allotted from General item by O.C., P.C. 2472, Oct. 11, 1934 and O.C., P.C. 2621, Oct. 20, and O.C., P.C. 214, Feb. 5, 1935	9,914 13	49,914 13		
81	V-113	Keewatin—Wharf reconstruction	11,500 00	98 31	11,401 69	
85	V-113	Kincardine — Reconstruction of north wall	18,000 00	13,400 40	4,599 60	
83	V-113	Kingston—Paving La Salle Causeway	20,000 00	16,430 36	3,569 64	

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		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Con.*—LOI DE LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934—*Suite*				
		HARBOURS AND RIVERS—*Con.* PORTS RT RIVIÈRES—*Suite*				
		Ontario—*Conc.* — *Fin*				
97	V-113	Midland—Pier "C", retaining wall "F" and floats	$ 120,000 00	$ 92,816 22	$ 27,183 78	
115	V-113	Oakville—Dredging	18,000 00			
		Allotted from General item by O.C., P.C. 1486, July 11, 1934.	1,200 00	18,537 87	662 13	
116	V-113	Oshawa—Harbour improvements.	100,000 00	94,016 77	5,983 23	
125	V-113	Owen Sound—Harbour improvements	40,000 00			
		Allotted from General item by O.C., P.C. 2760, Nov. 8, 1934..	4,000 00	34,976 91	9,023 09	
129	V-113	Port Arthur—Repair and complete section of breakwater	200,000 00	53,092 81	146,907 19	
130	V-113	Port Burwell—Reconstruction of west wall	20,000 00	14,883 70	5,116 30	
133	V-113	Port Hope—Wharf extension	30,000 00	23,666 43	6,333 57	
134	V-113	Port Stanley—Repairs to harbour works	15,000 00	14,961 91	38 09	
158	V-113	Sarnia—Warehouse on wharf	21,000 00			
		Allotted from General item by O.C., P.C. 3160, Dec. 12, 1934.	62 30	21,062 30		
161	V-113	South Bay Mouth—Wharf	10,000 00			
		Allotted from General item by O.C., P.C. 2809, Nov. 8, 1934..	1,500 00	153 00	11,347 00	
170	V-113	Toronto—Completion of ship channel walls	220,000 00	47 90	219,952 10	
171	V-113	Toronto—New dock at marginal way	546,000 00	940 44	545,059 56	
			1,550,353 63	*514,618 54*	*1,035,735 09*	
		Manitoba				
4	V-113	Assiniboine River—Dyking and repairing present dykes	30,000 00	29,871 65	128 35	
76	V-113	Hnausa—Breakwater	18,000 00	12,209 62	5,790 38	
151	V-114	St. Andrews Lock and Dam—Reconstruction of spare lock gates..	18,200 00			
		Allotted from General item by O.C., P.C. 2327, Sept. 28, 1934.	6,600 00	20,537 31	4,262 69	
184	V-114	Winnipeg Beach—Rebuilding breakwater	18,500 00	10,323 09	8,176 91	
			91,300 00	*72,941 67*	*18,358 33*	
		Saskatchewan, Alberta and Northwest Territories — Saskatchewan, Alberta et Territoires du Nord-Ouest				
12	V-114	Bow River—Retaining wall	150,000 00	60,488 40	89,511 60	

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Statute — *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		PUBLIC WORKS CONSTRUCTION ACT, 1934-*Con.*—LOI DE LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934 -*Suite*				
		HARBOURS AND RIVERS-*Conc.* PORTS ET RIVIÈRES-*Fin*				
		British Columbia — Colombie Britannique				
47	V-114	Fraser River—Improvements.....	$ 300,000 00	$ 5,131 15	$ 294,868 85	
48	V-114	Fraser River (North Arm)—Dredging.....	60,000 00	59,902 06	97 94	
110	V-114	Nanaimo—Assembly wharf.....	165,000 00	610 76	164,389 24	
175	V-114	Vancouver—Stanley Park—Bank protection.....	14,000 00	13,823 47	176 53	
			539,000 00	*79,467 44*	*459,532 56*	
		Generally — En général				
75	V-114	Harbour and Rivers Generally—Improvements, maintenance of services, repairs and additions...	2,465,000 00	1,494,843 61	970,156 39	
		BRIDGES — PONTS				
		Manitoba				
159	V-128	Selkirk—Bridge over Red River..	250,000 00	15,543 87	234,456 13	
		Saskatchewan				
124	V-128	Outlook—Bridge across the South Saskatchewan River.....	275,000 00	34,520 67	240,479 33	
			525,000 00	*50,064 54*	*474,935 46*	
		TELEGRAPH AND TELEPHONE LINES TÉLÉGRAPHE ET TÉLÉPHONES				
		Quebec — Québec				
112	V-128	North Shore St. Lawrence—Construction, Telegraph System from Pentecoste eastward.....	9,000 00	8,962 07	37 93	
		Alberta				
80	V-128	Keg River to Carcajou—Telephone line.....	7,400 00	7,021 17	378 83	
		British Columbia — Colombie Britannique				
3	V-128	Arras to Fellers Heights—Telephone line.....	3,000 00	1,192 69	1,807 31	
34	V-128	Dawson Creek — Installation of telephone exchange.....	3,700 00	3,690 60	9 40	
46	V-128	Fort St. John to Cecil Lake—Telephone line.....	2,000 00	1,542 06	457 94	

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Statute "Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		PUBLIC WORKS CONSTRUCTION ACT, 1934—*Conc.*—LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934—*Fin*				
		TELEGRAPH AND TELEPHONE LINES—*Conc.*—TÉLÉGRAPHE ET TÉLÉPHONES—*Fin*				
		British Columbia—*Conc.* — Colombie Britannique—*Fin*				
88	V-128	Lillooet — Bridge River — Telegraph line	$ 7,900 00	$ 7,862 62	$ 37 38	
143	V-128	Quesnel-Barkerville Telegraph Line—Reconstruction	6,300 00	6,277 09	22 91	
185	V-128	Yukon Telegraph System—Shifting line between 8th and 9th cabins and replacing bridges across Big and Little Cottonwood Creeks	6,200 00	5,268 10	931 90	
			45,500 00	*41,816 40*	*3,683 60*	
		GENERAL — EN GÉNÉRAL				
		To supplement where necessary specific amounts hereinbefore provided, upon the authority of the Governor in Council, $500,000 less $499,455.28 allotted by Orders in Council to particular projects	544 72	.....	544 72	
			26,436,919 20	5,916,559 27	20,520,359 93	
Vote — Crédits		CHARGEABLE TO CAPITAL — IMPUTABLES AU CAPITAL				
		HARBOURS AND RIVERS — PORTS ET RIVIÈRES				
93	V-129	St. John Channel Improvements	220,000 00	131,337 11	*d* 88,662 89	
Statute	V-129	Exchequer Court Awards	202,305 41	202,305 41		
			422,305 41	333,642 52	88,662 89	
		Total	37,521,727 97	16,154,695 72	21,367,032 25	

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Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
		SUMMARY — SOMMAIRE				
		Consolidated Fund—				
		Appropriation Acts — Lois des subsides	$10,012,772 00	$9,254,762 57	$ 758,009 43	
		Special Statutes—Statuts spéciaux– Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934	26,436,919 20	5,916,559 27	20,520,359 93	
		Sundry Acts — Lois diverses	649,731 36	649,731 36		
		Capital				
		Appropriation Acts — Lois des subsides	220,000 00	131,337 11	88,662 89	
		Special statutes — Statuts spéciaux	202,305 41	202,305 41		
		(Page 8)	37,521,727 97	16,154,695 72	21,367,032 25	

† Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

b. Vacancies not filled —— Positions laissées vacantes.

c. Vacancies not filled, replacements at lower salaries, decreases in prevailing rates of pay —— Positions laissées vacantes ou occupées par des fonctionnaires touchant un traitement moins élevé.

d. Work did not progress as rapidly as has been expected when the Parliamentary estimate was prepared —— Les travaux ne progressèrent pas aussi rapidement que prévu lors de l'établissement du budget.

e. Curtailment of expenditure due to general policy of strict economy —— Compression des dépenses dans un but d'économie.

f. Unavoidable inaccuracies due to incomplete information on proposed works when Parliamentary estimates were being prepared some months prior to the calling for tender; larger payments than expected made from previous year's appropriations, etc. —— Inexactitudes inévitables, les informations relatives aux travaux projetés étant incomplètes, lors du vote des crédits qui a lieu plusieurs mois avant que les soumissions soient provoquées.

g. Expenditure over-estimated —— Surestimation de la dépense.

h. Purchases of trucks delayed —— Des achats de camions automobiles ne furent pas faits.

i. Prepayment of water accounts discontinued —— Des paiements anticipés de comptes d'eau furent discontinués.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

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AUDIT NOTE —— NOTE DE VÉRIFICATION

Votes-Crédits 102 & 104—Availability of a general vote to cover over-expenditures under a special vote (see Treasury Board Correspondence, page 232) —— Disponibilité d'un crédit employé à couvrir les dépassements d'un crédit spécial (voir Correspondance, avec le Conseil du Trésor, page 252).

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Graving Docks, Comparative Statement of Revenue and Expenditure —— Bassins de radoub, Revenu et dépenses (Page 166).

(2) Telegraphs, Comparative Statement of Revenue and Expenditure —— Télégraphes, revenus et dépenses (Page 166).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
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RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	W- 4	Salary of Minister	$ 9,000 00	$ 9,000 00	
26	W- 4	Salaries	166,644 00	164,877 72	$ 1,766 28
26	W- 5	Contingencies	25,000 00	21,536 69	a 3,463 31
			200,644 00	*195,414 41*	*5,229 59*
		RAILWAYS AND CANALS CHEMINS DE FER ET CANAUX			
†301	W- 5	Deficit of Canadian National Railways.	48,407,900 70	48,407,900 70	
		Canadian National Steamships and Maritime Freight Rates Act—			
282	.....	Loan to Canadian Government Merchant Marine, Limited (Open Account—Non-Active)	170,000 00	127,265 81	b 42,734 19
283	.....	Loan to Canadian National (West Indies) Steamships Limited (Open Account—Non-Active)	1,242,000 00	609,901 41	c 632,098 59
†300, 284	W- 6	Maritime Freight Rates Act— Amount required to provide for payment from time to time during the fiscal year 1934-35 of the difference, estimated by the Board of Railway Commissioners and certified by the said Board to the Minister of Railways and Canals, as and when required by him, occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during 1934 under the tariffs approved by the following companies:—Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company; New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway	751,154 56	751,154 56	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
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RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		RAILWAYS AND CANALS—*Conc.* CHEMINS DE FER ET CANAUX—*Fin*			
		Maritime Freight Rates Act—*Conc.*			
†299, 285	W- 6	To provide for payment from time to time during the fiscal year 1934-35 to the Canadian National Railway Company of the difference (estimated by the Auditors of the said Company and certified by the said Auditors to the Minister of Railways and Canals as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the year 1934, under the tariffs approved, on the Eastern Lines (as referred to in Section 1 of the said Act) of the Canadian National Railways.....	$ 1,778,239 21	$ 1,778,239 21	
			52,349,294 47	*51,674,461 69*	$ *674,832 78*
		CHARGEABLE TO INCOME IMPUTABLES SUR LES REVENUS			
		CANALS — CANAUX			
87	W- 6	Canals, Improvements.....	211,509 00	173,331 98	*d* 38,168 02
		MISCELLANEOUS — DIVERS			
88	W- 8	Board of Railway Commissioners: Maintenance and Operation.....	232,172 00	210,588 77	*e* 21,583 23
306, 89	W- 9	Miscellaneous Services: Including salaries of experts employed temporarily..	58,500 00	39,133 04	*f* 19,366 96
90	.....	Printing and Stationery.....	5,000 00	.....	*g* 5,000 00
91	W-10	Surveys and Inspections, Canals.....	6,379 00	3,342 21	*d* 3,027 79
92	W-10	Railway Employees Provident Fund: To supplement pension allowances payable under provisions of Intercolonial and Prince Edward Island Railway Employees Provident Fund Act so as to make the minimum payment during period Jan. 1, 1934 to Mar. 31, 1935, the sum of $80.00 per month instead of $20.00 as fixed by the said Act.....	26,500 00	26,500 00	

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RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS–*Conc.* — DIVERS–*Fin*			
Statute	W-10	Salaries of Board of Railway Commissioners, R.S.C. 1906, Cap. 37....	$ 36,900 00	$ 36,900 00	
Statute	W-11	Government Employees' Compensation Act, Chap. 30, R.S. 1927.....	199,837 20	(1) 199,837 20	
			565,279 20	*516,301 22*	$ *48,977 98*
		CHARGEABLE TO COLLECTION OF REVENUES — IMPUTABLES SUR LES REVENUS PERÇUS			
		CANALS, ELEVATORS AND HARBOURS CANAUX, ÉLÉVATEURS ET HAVRES			
253	W-12	Operation and maintenance.....	2,400,000 00	2,344,508 44	*d* 55,491 56
		MISCELLANEOUS — DIVERS			
246	W-28	Salaries and Expenses *re* St. Lawrence Ship Canal—Surveys and Investigations.....	20,599 00	13,821 44	*h* 6,777 56
339	W-28	Lachine Canal—To provide for a contribution by the Department of Railways and Canals, in accordance with the agreement of 1930, of one third of the cost of the construction of a tunnel for vehicular and tramway traffic under the Lachine Canal at Wellington Street, Montreal, such cost not to exceed $2.356,170.00.....	785,390 00	785,390 00	
348	W-28	Contribution to the Railway Grade Crossing Fund on account of the obligations of the Fund in connection with the Hamilton Viaduct.....	500,000 00	(2) 500,000 00	
349	W-29	To assist in promoting tourist business in Canada.....	100,000 00	40,485 81	*i* 59,514 19
Statute	W-29	Salary Deduction Continuance Act, 24-25 Geo. V. 1934, Sec. 5 (2).....	7,480 49	7,480 49	
Statute	W-29	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927.....	4,710 00	4,710 00	
			1,418,179 49	*1,351,887 74*	*66,291 75*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS À MÊME LE FONDS CONSOLIDÉ			
Statute	W-29	Railway Grade Crossing Fund, 19-20 Geo. V, Chap. 54.....	274,819 83	(2) 274,819 83	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Statute *Schedule "A"	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		PUBLIC WORKS CONSTRUCTION ACT, 1934 — LOI SUR LA CONSTRUCTION D'OUVRAGES PUBLICS, 1934			
144	W-30	Railways and Canals Department—To provide for flattening from a 2:1 to a 3:1 slope the west bank of the Welland Ship Canal, Section 7, between Bridge No. 17 and Ramey's Bend, at Section 7 contract prices with Canadian Dredging Company, Ltd., and including new stone protection and sodding.....	$ 240,000 00	$ 132,482 41	$ 107,517 59
75	W-29	Harbours and Rivers Generally—Improvements, maintenance of services, repairs and additions (See O.C., P.C. 3392, Dec. 3, 1934) (See O.C., P.C. 10, Jan. 14, 1935).....	35,000 00	33,377 05	1,622 95
78	W-30	Interior Department—To provide for the construction and development of public buildings, camp sites, etc., etc., (Preservation works, Fort Prince of Wales —Churchill, a national historic site) (See O.C., P.C. 1901, Aug. 23, 1934)...	4,500 00	2,623 67	1,876 33
			279,500 00	*168,483 13*	*111,016 87*
			57,699,216 99	56,699,208 44	1,000,008 55
Vote — Crédits		CHARGEABLE TO CAPITAL IMPUTABLES AU CAPITAL			
		RAILWAYS — CHEMINS DE FER			
84	W-31	Hudson Bay Railway and Terminals: Construction and Betterments.....	550,000 00	450,897 98	*j* 99,102 02
304	W-32	Moncton and Buctouche Railway—To provide balance of purchase price as provided for in the agreement of June 1, 1918. Purchase Price, $70,000. Interest from date of taking possession, June 1, 1918 to date of transfer of the title, not exceeding $56,600.....	126,600 00	70,000 00	*k* 56,600 00
Statute	W-32	Exchequer Court Award—National Transcontinental Railway.....	4,874 27	4,874 27	
			681,474 27	*525,772 25*	*155,702 02*

*The numbers under this heading correspond to the items in Schedule "A" to the Public Works Construction Act, 1934 —— Ces chiffres sont ceux des items donnés dans l'Annexe "A" faisant suite à la loi.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Con.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Suite

Details in Part W, Volume II — Détail, partie W, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CHARGEABLE TO CAPITAL–*Conc.* IMPUTABLES AU CAPITAL–*Fin*			
		CANALS — CANAUX			
85	W-32	Trent Canal—Construction and Betterments	$ 39,500 00	$ 9,421 28	l$ 30,078 72
86	W-32	Welland Ship Canal—Construction and Betterments	250,000 00	242,767 96	d 7,232 04
305	W-34	Welland Ship Canal—To provide for settlement of the claims, totalling $382,909.70 of the Atlas Construction Company, Limited, and E. O. Leahey, and Company, Limited, in connection with the Chippawa Creek Syphon Culvert portion of their contract for Section No. 6	74,896 88	74,896 88	
Statute	W-34	Exchequer Court Award—Welland Ship Canal	10,821 01	10,821 01	
			375,217 89	*367,907 13*	*$7,310 76*
			1,056,692 16	863,679 38	193,012 78
		Total	58,755,909 15	57,562,887 82	1,193,021 33
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé			
		Appropriation Acts — Lois des subsides	55,474,969 47	55,260,810 57	214,158 90
		Special Statutes — Statuts spéciaux			
		Public Works Construction Act, 1934 —Loi sur la construction d'ouvrages publics, 1934	279,500 00	168,483 13	111,016 87
		Sundry Acts —— Lois diverses	532,747 52	532,747 52	
		Capital—			
		Appropriation Acts — Lois des subsides	1,040,996 88	847,984 10	193,012 78
		Special Statutes — Statuts spéciaux	15,695 28	15,695 28	
		Total Expenditure (see Statement page 8) — Total des dépenses, voir l'état, page 8)		56,825,720 60	
		Investments—Non-Active—Placements, inactifs	1,412,000 00	737,167 22	674,832 78
		(Page 8)	58,755,909 15	57,562,887 82	1,193,021 33

† Supplementary vote —— Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

RAILWAYS AND CANALS DEPARTMENT-Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Travelling and Unforeseen expenses less than estimated —— Dépenses imprévues et frais de déplacements inférieurs aux prévisions.

b. Operating deficit less than estimated due to an improvement in revenues in early part of year —— Le déficit d'exploitation fut inférieur aux prévisions, les revenus ayant augmenté au début de l'année.

c. Saving of $453,000 due to considerable increase in passenger traffic and freight movement of bananas northward. $178,500 revoted in 1935-36 estimates —— Plus grand nombre de passagers et augmentation dans la quantité de bananes transportées sur la route nord résultant dans une économie de $453,000.00. $178,500 durent être votées de nouveau dans le budget de 1935-1936.

d. Unable to estimate more closely —— Impossibilité d'évaluer plus exactement le montant des dépenses.

e. Economies in travel expenses, official reporting and contingent expenses —— Économies réalisées sur les frais de déplacements, les rapports officiels et les dépenses contingentes.

f $12,000 not required *re* Official Cars. Saving of $5,000 due to unforeseen expenses being lower than estimated —— $12,000.00 ne furent pas nécessaires pour l'entretien des wagons officiels; les dépenses imprévues ayant été inférieures aux prévisions, il en résulta une économie de $5,000.00.

g. This is an annual carrying vote to provide for a stock of staple stationery supplies to fill the requirements of all inside and outside branches —— Ce crédit est voté annuellement pour faire face aux achats d'articles de bureau et de papeterie pour les services de l'intérieur et de l'extérieur.

h. Economies in wages and miscellaneous expenses due to reduction of work program —— Économie sur les salaires et les dépenses diverses due à une réduction des travaux projetés.

i. Revoted 1935-36 estimates $52,000. Balance unable to estimate more closely —— $52,000.00 votés de nouveau dans le budget de 1935-36; impossibilité d'évaluer plus exactement le montant des dépenses.

j. Revenues higher than estimated —— Revenus supérieurs aux prévisions.

k. Interest absorbed in C.N.R. accounts and refunded to the appropriation —— Intérêts inclus dans les comptes du C.N.R. et reversés au crédit.

l. It was found that the major portion of this work could be postponed as not being "strictly unavoidable" —— La plus grande partie de ces travaux n'étant pas indispensable, purent être différés.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTE —— NOTE DE VÉRIFICATION

Vote-Crédit 84—Expenditures of $229.95 covering the cost of embalming the body of the storekeeper at Churchill and transportation of same to Ottawa were paid from this vote —— Une somme de $229.95 payée pour l'embaumement et le transport du corps du magasinier de Churchill fut imputée à ce crédit.

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Government Employees' Compensation Act —— Loi d'indemnisation des employés de l'État (Page 167).

(2) Railway Grade Crossing Fund —— Fonds des passages à niveau (Pages 168-170).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit note and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve de la note de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE
GENDARMERIE ROYALE À CHEVAL DU CANADA

Details in Part X, Volume II — Détail, partie X, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
27	X- 5	Salaries	$ 19,800 00	$ 16,200 00	a$ 3,600 00
27	X- 5	Contingencies	12,340 00	7,751 66	b 4,588 34
			32,140 00	*23,951 66*	*8,188 34*
		ROYAL CANADIAN MOUNTED POLICE GENDARMERIE ROYALE À CHEVAL DU CANADA			
330, 177	X- 5	Pay of Force and Allowances: (including salaries of two Constables, Ellesmere Island District, at $2.25 per diem to assure Department against loss through death; arms and ammunition, barrack buildings, repairs and renewals and furnishings, clothing and equipment, communication services, court and legal expenses, criminal investigation branch, enforcement of federal statutes, fuel and light, transport horses and dogs, transport mechanical, dental, medical and hospital, miscellaneous, special services Opium and Narcotic Drug Act, printing and stationery, transport railway, rations, rents, travelling expenses, transport water)	5,733,595 75	5,703,819 50	c 29,776 25
178	X-18	To compensate members of the Royal Canadian Mounted Police for injuries received whilst in the performance of Duty	12,000 00	9,349 87	d 2,650 13
331	X-18	Compassionate allowance to Mrs. Madeline Mary Shoebotham, formerly the widow of the late Superintendent T. M. Shoebotham of the Royal Canadian Mounted Police	810 00	810 00	
			5,746,405 75	*5,713,979 37*	*32,426 38*
		PENSIONS — PENSIONS			
65	X-18	Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885	806 65	798 80	7 85
66	X-18	Families of members of the Force who lost their lives while on duty	7,283 41	7,283 16	0 25
Statute	X-18	Royal Canadian Mounted Police, R.S. 1927, Chap. 160	217,861 57	(1) 217,861 57	
			225,951 63	*225,943 53*	*8 10*

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE—Con.
GENDARMERIE ROYALE À CHEVAL DU CANADA—Suite

Details in Part X, Volume II — Détail, partie X, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MISCELLANEOUS — DIVERS			
†308	X-19	Compassionate grant to Miss Jeanne Toman	$ 2,000 00	$ 2,000 00	
†309	X-19	Grants to Veterans of the North West Mounted Police, who served in the North-West Rebellion of 1885 in lieu of scrip, $300 each, as authorized by the Governor in Council	3,000 00	2,700 00	*c* $ 300 00
†310	X-19	Grant to the Chief Constables Association of Canada	500 00	500 00	
Statute	X-19	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	995 88	995 88	
Statute	X-13	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	200 00	200 00	
			6,695 88	*6,695 88*	*300 00*
		Total	6,011,193 26	5,970,270 44	40,922 82
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	5,792,135 81	5,751,212 99	40,922 82
		Special Statutes — Statuts spéciaux	219,057 45	219,057 45	
		(Page 8)	6,011,193 26	5,970,270 44	40,922 82

† Supplementary vote — Crédit supplémentaire.

EXPLANATION OF GRANTS NOT USED — REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Death — Dû à des décès.

b. Less travelling expenses; extra clerical assistance not required — Moins de frais de déplacements; des commis aux écritures supplémentaires ne furent pas requis.

c. Strength of enlisted men not brought up to full establishment; fluctuation in crime — Recrutement inachevé; réduction dans le nombre de délits.

d. Unable to estimate more closely — Impossibilité d'évaluer plus exactement le montant des dépenses.

e. Unclaimed Grant — Une allocation ne fut pas réclamée.

Certified Correct — Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury — Contrôleur du Trésor.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

ROYAL CANADIAN MOUNTED POLICE-Conc.
GENDARMERIE ROYALE À CHEVAL DU CANADA-Fin

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Provincial Pension Trust Fund —— Fonds fiduciaire provincial (Page 170).

(1) Dependents' Pension Fund —— Fonds de pension des ayants-droit (Page 170).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SECRETARY OF STATE DEPARTMENT — SECRÉTARIAT D'ÉTAT

Details in Part Y, Volume II — Détail, partie Y, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	Y-6	Salary of Minister	$ 9,000 00	$ 9,000 00	
288, 28	Y-6	Salaries	304,930 00	287,697 10	a$ 17,232 90
288, 28	Y-6	Contingencies	72,320 00	48,467 51	b 23,852 49
			386,250 00	*345,164 61*	*41,085 39*
		ADJUSTMENT OF WAR CLAIMS AJUSTEMENT DES RÉCLAMATIONS DUES A LA GUERRE			
364	Y-7	Secretary of State—Amount required to pay the expenses of litigation relating to the recovery of payments made on Reparation Account	6,000 00	5,978 68	21 32
		MISCELLANEOUS — DIVERS			
247	Y-7	Patent Record	35,000 00	26,258 80	c 8,741 20
336, 248	Y-7	International Office for the protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,850 00	2,797 05	52 95
337, 250	Y-7	Naturalisation Act—Expenses	15,700 00	11,484 09	b 4,215 91
Statute	Y-6	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	1,779 11	1,779 11	
Statute	Y-7	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	1,500 00	1,500 00	
			56,829 11	*43,819 05*	*13,010 06*
		Total	449,079 11	394,962 34	54,116 77
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Lois des subsides	436,800 00	382,683 23	54,116 77
		Special Statutes — Statuts spéciaux	12,279 11	12,279 11	
		(Page 8)	449,079 11	394,962 34	54,116 77

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Vacancies not filled —— Positions laissées vacantes.
b. Policy of general economy —— Économies en général.
c. Reduction in number of cuts published —— Réduction dans le nombre de vignettes publiées.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify, that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931, et sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SOLDIER SETTLEMENT OF CANADA
ÉTABLISSEMENT DES SOLDATS AU CANADA

Details in Part Z, Volume II — Détail, partie Z, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		SOLDIER AND GENERAL LAND SETTLEMENT — ÉTABLISSEMENT DES SOLDATS ET EN GÉNÉRAL			
54	Z- 3	Amount required for Soldier Land Settlement Advances, for advances under the British Family Schemes recoverable from the British Government, for the cost of administration of Soldier Settlement and General Land Settlement, and for the cost of administration of Soldier Settlement staff, performing investigations for the War Veterans Allowance Committee	$ 1,000,000 00	$* 191,419 45 (1) 741,504 89 *a*	$ 67,075 66
55	Z- 9	To provide for payment to the British Government on account of ascertained losses sustained under the 3,000 British Family Agreement of August 20, 1924	4,622 53	(2) 4,622 53	
296	Z- 9	To provide for such advances as may be approved by the Director of Soldier Settlement for the payment of arrears of taxes on Soldier Settlement properties up to December 31, 1932	604,000 00 *1,608,622 53*	(1) 384,030 79 *b* *1,321,577 66*	219,969 21 *287,044 87*
		MISCELLANEOUS CHARGES PAID DIRECT FROM CONSOLIDATED FUND — MONTANTS DIVERS PAYÉS Á MÊME LE FONDS CONSOLIDÉ			
		Soldier Land Settlement Loans—			
Statute	Z-10	30% reduction of settlers' indebtedness, Sec. 70, Chap. 42, 20-21 Geo. V	2,589 39	(1) 2,589 39	
Statute	Z-10	Dollar for dollar bonus authorized by Sec. 73 of amendment to Soldier Settlement Act, 23-24 Geo. V. Chap. 49	463,827 05 *466,416 44*	463,827 05 *466,416 44*	
		Total	2,075,038 97	1,787,994 10	287,044 87
		SUMMARY — SOMMAIRE			
		Consolidated Fund — Fonds consolidé— Appropriation Acts — Lois des subsides	1,608,622 53	746,127 42	287,044 87
		Special Statute — Statuts spéciaux	466,416 44	466,416 44	
		Total Expenditure (see statement) — Total des dépenses, voir l'état, page 8)		1,212,543 86	
		Investments — Placements		575,450 24	
		(Page 8)	2,075,038 97	1,787,994 10	287,044 87

* See Volume II, Part "Z", page 10 and Miscellaneous Statement (Pages 172 and 173) — Voir volume II, page 10 et "Etats divers", Pages 172 et 173).

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

SOLDIER SETTLEMENT OF CANADA-Conc.
ÉTABLISSEMENT DES SOLDATS AU CANADA-Fin

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYLÈS

a. Due to reductions made in administration costs and to curtailment of advances to Settlers —— Économie sur les frais d'administration et réduction dans les prêts aux colons.

b. Due to impossibility of accurately estimating amount required to meet obligations respecting taxes —— Impossibilité d'évaluer plus exactement les montants requis pour le paiement des taxes arriérées.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

New Brunswick Settlement Scheme —— Plan pour l'Établissement au Nouveau-Brunswick (Page 171).

(1) Soldier and General Land Settlement: Soldier Loans, General Loans, Purchased Lands, Assurance Fund, Suspense Account, British Advances —— Établissement des soldats sur des terres et en général: Prêts aux soldats, Prêts en général, Achats de terres, Fonds d'assurances, Compte provisoire, Avances au Gouvernement britannique (Pages 172 & 173).

(2) Three Thousand Family Settlement Scheme —— Plan d'Établissement des Trois mille familles. (Page 174).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT — MINISTÈRE DU COMMERCE

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		CIVIL GOVERNMENT GOUVERNEMENT CIVIL			
Statute	ZZ- 8	Salary of Minister	$ 8,479 03	$ 8,479 03	
29	ZZ- 8	Salaries	548,766 00	538,704 90 *a*	$ 10,061 10
29	ZZ- 8	Contingencies	40,000 00	31,478 30 *b*	8,521 70
			597,245 03	*578,662 23*	*18,582 80*
		TRADE AND COMMERCE COMMERCE			
257	ZZ- 8	British and Foreign News Service	15,000 00	15,000 00	
258	.....	An Act to place Canadian coal used in the manufacture of iron or steel on a basis of equality with imported coal, Administration of	600 00	..... *c*	600 00
259	ZZ- 9	The Canada Grain Act, including management, operation, maintenance and equipment of Elevators, Administration of	1,810,571 10	(1)1,679,236 08 *d*	131,335 02
361, 260	ZZ-15	Commercial Intelligence Service, including miscellaneous expenditure in connection with Canada's trade	689,687 00	674,587 48 *e*	15,099 52
363, 261	ZZ-19	Dominion Bureau of Statistics	411,721 00	411,721 00	
262	ZZ-20	Electricity and Fluid Exportation Act, Administration of	750 00	398 46 *b*	351 54
263	ZZ-20	Electricity and Gas Inspection Service	209,030 00	198,576 27 *b*	10,453 73
264	ZZ-22	Exhibitions and Fairs	129,244 00	128,311 68 *f*	932 32
265	ZZ-23	International Customs Tariffs Bureau	2,700 00	2,700 00	
266	ZZ-23	Motion Picture Bureau	50,000 00	38,810 43 *g*	11,189 57
362, 267	ZZ-24	National Research Council	392,000 00	391,953 48	46 52
268	ZZ-26	The Precious Metals Marking Act, Administration of	4,912 00	3,910 41 *b*	1,001 59
269	ZZ-27	Printing of Parliamentary and Departmental Publications	102,675 00	77,246 27 *h*	25,428 73
270	ZZ-27	Publicity and Advertising in Canada and abroad	100,000 00	60,495 66 *i*	39,504 34
271	ZZ-27	Weights and Measures Inspection Service, including the International Bureau of Weights and Measures	300,000 00	291,983 06 *b*	8,016 94
Statute	ZZ-29	Claim on Bituminous Coal mined in Canada and converted into coke, 20-21 Geo. V. Chap. 6	166,740 20	166,740 20	
			4,385,630 30	*4,141,670 48*	*243,959 82*
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS — SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS			
		ATLANTIC OCEAN — OCÉAN ATLANTIQUE			
121	ZZ-30	Canada and the United Kingdom, on the Atlantic	500,000 00	500,000 00	
121	ZZ 30	Canada and South Africa	112,500 00	112,500 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT-Con. — **MINISTÈRE DU COMMERCE**-Suite

Details in Part ZZ, Volume II — Détail, partie Z2, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS—*Con.* — SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS—*Suite*			
		PACIFIC OCEAN — OCÉAN PACIFIQUE			
121	ZZ-30	British Columbia and Australia and/or China	$ 118,800 00	$ 110,713 23	ƒ$ 8,086 77
121	ZZ-30	British Columbia and South Africa	84,000 00	84,000 00	
316, 121	ZZ-30	Canada, China and Japan	690,000 00	690,000 00	
316, 121	ZZ-30	Canada and New Zealand	200,000 00	200,000 00	
121	ZZ-30	Prince Rupert, B.C. and Queen Charlotte Islands	12,000 00	12,000 00	
121	ZZ-30	Vancouver and the British West Indies	36,000 00	36,000 00	
121	ZZ-30	Vancouver and Northern ports of British Columbia	18,000 00	18,000 00	
121	ZZ-30	Victoria, Vancouver, way ports and Skagway	12,000 00	12,000 00	
121	ZZ-30	Victoria and West Coast Vancouver Island	10,000 00	10,000 00	
		LOCAL SERVICES — SERVICES DE CABOTAGE			
316, 121	ZZ-30	Baddeck and Iona	8,000 00	8,000 00	
316, 121	ZZ-30	Charlottetown and Pictou	25,000 00	25,000 00	
121	ZZ-30	Charlottetown, Victoria and Holliday's Wharf	4,600 00	4,600 00	
121	ZZ-30	Grand Manan and the Mainland	24,750 00	24,750 00	
121	ZZ-30	Halifax and Bay St. Lawrence	2,000 00	2,000 00	
121	ZZ-30	Halifax, Canso and Guysboro	6,750 00	6,750 00	
316	ZZ-30	Halifax, LaHave and LaHave River ports	2,000 00	2,000 00	
121	ZZ-30	Halifax and Sherbrooke	900 00	900 00	
121	ZZ-30	Halifax, South Cape Breton and Bras d'Or Lake ports	3,500 00	3,500 00	
121	ZZ-30	Halifax, Spry Bay and Cape Breton ports	4,000 00	4,000 00	
121	ZZ-30	Halifax and West Coast of Cape Breton	4,000 00	4,000 00	
316	ZZ-30	Ile aux Coudres and Les Eboulements	786 00	785 70	30
316, 121	ZZ-30	Mulgrave, Arichat and Canso	33,750 00	33,750 00	
121	ZZ-30	Mulgrave and Guysboro	9,500 00	9,500 00	
121	ZZ-30	Murray Bay and North Shore	40,000 00	40,000 00	
121	ZZ-31	Parrsboro, Kingsport and Wolfville	2,000 00	2,000 00	
121	ZZ-31	Pelee Island and the Mainland	8,250 00	8,250 00	
†303, 121	ZZ-31	Pictou, Mulgrave and Cheticamp	11,000 00	11,000 00	
121	ZZ-31	Pictou, Souris and the Magdalen Islands	37,500 00	37,500 00	
121	ZZ-31	Quebec, Natashquan and Harrington	76,500 00	76,500 00	
121	ZZ-31	Quebec, or Montreal, and Gaspé, calling at way ports	54,000 00	54,000 00	
121	ZZ-31	Rimouski and Matane and points on the North Shore of the St. Lawrence	37,500 00	37,500 00	
121	ZZ-31	Riviere du Loup and Tadoussac, and other North Shore ports	9,000 00	9,000 00	
121	ZZ-31	St. Catherine's Bay and Tadoussac	2,500 00	2,500 00	

STATEMENTS BY DEPARTMENTS AND SERVICES—*Con.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Suite*

TRADE AND COMMERCE DEPARTMENT-Con. — **MINISTÈRE DU COMMERCE**-Suite

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

Vote — Crédits	Page — Volume II	Service	Grant — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS—*Conc.* — SUBVENTIONS AU SERVICE POSTAL ET AUX PAQUEBOTS—*Fin*			
		LOCAL SERVICES—*Conc.* SERVICES DE CABOTAGE—*Fin*			
121	ZZ-31	St. John, Bear River, Annapolis and Granville	$ 2,000 00	2,000 00	
121	ZZ-31	St. John and Bridgetown	800 00	$ 800 00	
121	ZZ-31	St. John and Margaretville and other ports on the Bay of Fundy	2,800 00	2,800 00	
121	ZZ-31	St. John and Minas Basin ports	3,500 00	3,500 00	
121	ZZ-31	St. John and St. Andrews	3,000 00	3,000 00	
121	ZZ-31	St. John, Westport and Yarmouth	13,000 00	13,000 00	
121	ZZ-31	St. John and Weymouth	500 00	75 00	*j* $ 425 00
121	ZZ-31	Summerville, Burlington and Windsor, N.S.	750 00	750 00	
121	ZZ-31	Sydney and Bay St. Lawrence	18,000 00	18,000 00	
121	ZZ-31	Sydney and Bras d'Or Lake ports and West Coast of Cape Breton, and Prince Edward Island	20,000 00	20,000 00	
316, 121	ZZ-31	Sydney and Whycocomagh	12,000 00	12,000 00	
316	ZZ-31	To assist in the carriage of lumber from Churchill to the United Kingdom, or other purposes	2,500 00	2,500 00	
121	ZZ-31	Inspection of subsidized steamship services	4,700 00	2,830 71	*k* 1,869 29
			2,284,636 00	*2,274,254 64*	*10,381 36*
		MISCELLANEOUS — DIVERS			
335	.....	To provide for expenses of the Conference of Commonwealth Statisticians to be held at Ottawa in 1934	5,000 00	.....	*l* 5,000 00
Statute	ZZ-32	Salary Deduction (Continuance) Act, 24-25 Geo. V. 1934, Sec. 5 (2)	5,520 41	5,520 41	
Statute	ZZ-32	Salary Deduction (Continuance) Act, 1934, 24-25 Geo. V. 1934, Sec. 3 (1)	8,286 57	8,286 57	
Statute	ZZ-32	Gratuities, C.S. Act, Chap. 22, Sec. 56, R.S.C. 1927	2,120 00	2,120 00	
			20,926 98	*15,926 98*	*5,000 00*
		Total	7,288,438 31	7,010,514 33	277,923 98
		SUMMARY — SOMMAIRE			
		Appropriation Acts — Loi des subsides	$ 7,097,292 10	$ 6,819,368 12	$ 277,923 98
		Special Statutes — Statuts spéciaux	191,146 21	191,146 21	
		(Page 8)	7,288,438 31	7,010,514 33	277,923 98

† Supplementary vote —— Crédit supplémentaire.

STATEMENTS BY DEPARTMENTS AND SERVICES—*Conc.*
ÉTATS PAR MINISTÈRE ET PAR SERVICE—*Fin*

TRADE AND COMMERCE DEPARTMENT-Conc. — MINISTÈRE DU COMMERCE-Fin

Details in Part ZZ, Volume II — Détail, partie ZZ, Volume II

EXPLANATION OF GRANTS NOT USED —— REMARQUES SUR LES CRÉDITS NON EMPLOYÉS

a. Retirements, absence without pay, etc. —— Mises à la retraite, congés sans traitement.,

b. Less travel than anticipated —— Déplacements inférieurs aux prévisions.

c. Expenditure refunded in accordance with Regulations of the Act, Section 5 —— Dépenses remboursées conformément aux termes de la Loi, article 5.

d. Below average Crop, and leasing of the Port Arthur Elevator —— Récolte en dessous de la moyenne; location de l'élévateur de Port-Arthur.

e. Trade Commissioners' advances outstanding at the close of the fiscal year which could not be transferred until after April 30th —— Des avances faites à des agents commerciaux n'ayant pas été réglées à la fin de l'année financière, ne purent être virées qu'après le 30 avril.

f. Refunds of expenditure received after April 30th —— Recouvrements reçus après le 30 avril.

g. Equipment provided for and not purchased —— Des achats prévus de matériel ne furent pas faits.

h. Publications not printed —— Des publications ne furent pas imprimées.

i. Less advertising than anticipated —— Moins de publicité que prévu.

j. Full number of trips not made —— La totalité des voyages ne fut pas effectuée.

k. Very little inspection work was done last year —— Peu d'inspections furent faites au cours de l'année.

l. Conference not held during 1934. Amount revoted in 1935-36 estimates —— La conférence n'eut pas lieu en 1934, le montant dû être voté de nouveau dans le budget de 1935-36.

Certified correct —— Certifié exact,

WATSON SELLAR,
Comptroller of the Treasury —— Contrôleur du Trésor.

AUDIT NOTES —— NOTES DE VÉRIFICATION

Vote-Crédit 271—Disposition of commodities purchased in connection with Short-Weight Investigation (see Précis of Correspondence, page 284) —— Emploi de certains produits achetés au cours de l'enquête sur les déficits de poids (voir Précis de correspondance, page 286).

Vote-Crédit 259—Details of expenses in connection with Grain Research, amounting to $101.25, are shown under this vote in volume II, page ZZ-12, the necessary funds being transferred from the Special Fund for Grain Research —— Les dépenses concernant les recherches sur les grains qui s'élevèrent à $101.25 sont développées dans le Vol. II page ZZ-12 et furent virées d'un fonds spécial pour les recherches sur les grains.

MISCELLANEOUS STATEMENTS —— ÉTATS DIVERS

(1) Canadian Government Elevators—Balance Sheet, July 31, 1934 and Profit and Loss Account for year ended July 31, 1934 —— Elévateurs de l'Etat—Bilan au 31 juillet 1934 et Compte de profits et pertes pour l'année terminée le 31 juillet 1934 (Page 175).

(1) Grain Inspection Divisions—Revenue and Expenditure for year ended March 31, 1934 —— Services de l'inspection des grains—Revenus et dépenses pour l'année terminée le 31 mars 1934 (Pages 176 & 177).

These accounts have been examined and audited under my direction in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931 and, subject to the appended audit notes and observations in my report, I certify that in my opinion these accounts are correct.

Ces comptes ont été examinés et vérifiés sous ma direction, conformément aux dispositions de la Loi du Revenu consolidé et de la Vérification, 1931 et, sous réserve des notes de vérification y faisant suite et des observations paraissant dans mon rapport, je certifie que, à ma connaissance, ils sont exacts.

GEO. GONTHIER,
Auditor General —— Auditeur Général.

CLASSIFICATION AND GRAND SUMMARY OF EXPENDITURE, BY DEPARTMENTS

Page — Volume II	Department — Ministère	Salaries and Wages — Traitements et salaires		Travelling Expenses — Frais de voyages	Materials, Supplies, Repairs, etc. — Matériel, fournitures, réparations, etc.
		At Ottawa — A Ottawa	Outside — Extérieur		
A- 45	Agriculture	$ 761,313 01	$ 3,372,944 53	$ 728,424 69	$ 527,759 80
B- 6	Archives	91,488 97	47,763 36	480 40	49,746 95
C- 6	Auditor General's Office	352,899 14	.....	13,002 89	71 70
D- 5	Civil Service Commission	201,938 35	.....	3,856 77	175 89
E- 13	External Affairs	130,769 95	297,346 53	28,969 61	18,131 66
F- 51	Finance	1,971,431 26	565,522 44	83,927 84	52,117 52
FF- 17	Fisheries	102,146 22	853,145 25	121,045 85	243,645 06
G- 4	Governor General's Secretary's Office	71,271 66	.....	.....	978 75
H- 17	Immigration and Colonization	187,524 28	881,927 76	34,488 36	9,168 48
I- 37	Indian Affairs	127,035 39	814,582 36	108,525 85	399,437 29
J- 5	Insurance	99,753 13	.....	15,017 40	95 76
K- 37	Interior	1,094,566 04	1,534,877 86	58,553 84	553,228 22
L- 18	Justice	235,972 23	3,215,036 01	172,817 68	1,151,567 62
M- 12	Labour	207,809 01	14,425 23	7,664 98	.....
N- 65	Legislation	868,002 14	.....	825 42	28,159 69
O- 57	Marine	279,030 28	3,928,120 63	126,228 62	2,440,862 68
P- 12	Mines	741,901 94	27,569 96	35,530 07	51,017 93
Q- 66	National Defence	2,171,434 95	7,108,570 05	340,365 61	2,595,581 98
R-103	National Revenue	1,218,423 87	7,591,713 31	173,682 25	30,045 62
RR- 31	Pensions and National Health	942,546 96	2,396,767 59	64,949 85	877,277 04
S- 33	Post Office	1,186,614 37	14,882,614 43	55,846 84	454,706 27
SS- 3	Prime Minister's Office	37,701 96	.....	.....	.....
T- 13	Printing and Stationery	59,743 15	2,110 76	361 68	199,186 73
U- 4	Privy Council Office	42,516 00	.....	1,749 65	.....
V-130	Public Works	474,796 82	4,341,580 61	111,941 03	4,542,395 82
W- 36	Railways and Canals	200,302 17	2,352,657 23	36,376 43	1,238,112 20
X- 20	Royal Canadian Mounted Police	89,320 55	3,449,475 29	300,715 22	747,701 64
Y- 8	Secretary of State	309,335 96	.....	205 53	23 46
Z- 11	Soldier Settlement of Canada	102,281 27	475,958 03	47,049 14	29,238 44
ZZ- 33	Trade and Commerce	570,741 66	2,825,762 89	206,785 14	141,330 61
		14,930,612 69	61,180,472 11	2,879,388 64	16,381,764 81
	Debits to Sundry Accounts	.....	.....	.....	.....
	Total	14,930,612 69	61,180,472 11	2,879,388 64	16,381,764 81

* Credit amount.

† This amount comprises the following expenditures: Compensation, Indemnities, Relief and Gratuities, $59,425,351.81; Construction by Contract, Acquisition of Properties, etc., $10,155,938.47; Elections, $1,301,397.57; Interest on Public Debt, $138,533,201.63; Mail Services, $12,999,807.26; Pensions and Superannuations, $46,852,971.73; Sundry Accounts, $2,947,009.70; Sundry Special Outlay, $1,288,179.79. Total $273,503,857.96.

CLASSIFICATION ET SOMMAIRE GÉNÉRAL, PAR MINISTÈRE, DES DÉPENSES

New Autos and Auto Repairs, Renewals, etc. — Automobiles neuves, réparations, etc.	Printing and Stationery — Impressions et papeterie	Miscellaneous — Divers	Grants, Subsidies, etc. — Allocations, subventions, etc.	Other Outlay — Autres déboursés	Refunds and Adjustments — Recouvrements et ajustements	Total Expenditure — Dépenses totales
$ 85,111 42	$ 183,962 18	$ 393,033 26	$ 656,288 31	$ 274,961 17	*$ 77,263 38	$ 7,106,534 99
.....	7,692 74	11,209 92	.....	.....	336 23	208,718 57
.....	13,303 82	784 59	.....	320 00	.....	380,382 14
.....	8,315 28	6,501 01	.....	.....	.....	220,787 30
1,771 22	27,943 08	233,993 37	312,693 23	340,998 12	* 3,319 36	1,389,297 41
203 18	532,934 92	3,475,780 29	15,839,958 24	141,880,870 60	47 85	164,402,794 14
3,431 43	26,206 97	114,884 34	30,928 86	161,425 00	* 16,297 02	1,640,561 96
.....	4,096 96	55,571 72	.....	870 00	.....	132,789 09
166 81	21,987 97	141,440 61	6,550 00	4,606 01	* 16,373 17	1,271,487 11
24,527 78	55,721 22	645,871 66	1,163,346 85	1,198,363 94	4,008 35	4,541,420 69
.....	36,045 84	5,484 79	.....	.....	.....	156,396 92
70,160 69	51,772 62	154,581 53	120,025 11	614,003 03	* 42,866 49	4,208,902 45
13,808 42	35,918 47	229,031 37	4,150 00	35,875 46	* 16,423 33	5,077,753 93
.....	46,448 08	154,867 03	15,183,179 35	43,941,249 27	.....	59,555,642 95
370 30	515,130 32	182,676 25	.....	2,549,456 12	.....	4,144,620 24
14,157 26	119,772 84	1,779,502 65	42,033 80	5,548,382 32	* 350,553 02	13,927,538 06
9,698 87	90,020 15	16,976 66	2,115,825 51	1,357 00	* 1,058 56	3,088,839 53
121,233 60	129,661 99	2,069,454 76	131,934 28	8,032,613 00	* 395,550 81	22,305,299 41
619 69	460,616 56	608,068 71	.....	103,512 51	* 21,041 13	10,165,641 39
2,804 20	84,084 20	2,842,319 42	139,276 50	47,317,305 64	* 499,273 46	54,168,057 94
8,959 24	526,450 14	150,703 21	.....	13,020,261 40	* 33,845 86	30,252,310 04
.....	.....	.....	.....	.....	.....	37,701 96
1,320 00	88,529 15	15,634 45	.....	858 00	.....	367,743 92
.....	1,715 85	361 40	.....	.....	.....	46,342 90
4,699 87	44,965 58	2,815,110 44	544,070 88	3,313,852 75	* 38,718 08	16,154,695 72
7,806 84	27,060 32	222,579 16	52,222,684 47	1,069,018 85	* 550,877 07	56,825,720 60
185,704 12	86,478 85	474,003 96	5,400 00	490,291 54	141,179 27	5,970,270 44
.....	61,719 14	13,402 52	2,797 05	4,258 68	3,220 00	394,962 34
46,774 24	6,379 63	30,479 14	.....	474,543 97	* 160 00	1,212,543 86
2,083 93	245,436 59	591,385 64	2,289,900 80	177,593 88	* 40,506 81	7,010,514 33
605,413 11	3,540,371 46	17,435,693 86	90,811,043 24	270,556 848 26	* 1,955,335 85	476,366,272 33
.....	.....	.....	.....	2,947,009 70	.....	2,947,009 70
605,413 11	3,540,371 46	17,435,693 86	90,811,043 24	†273,503,857 96	* 1,955,335 85	479,313,282 03

* Montants crédités.

† Les dépenses suivantes sont comprises dans ce montant: Compensations, indemnités, secours et gratifications, $59,425,351.81; Travaux à forfait, achat de propriétés, etc., $10,155,938.47; Elections, $1,301,397.57; Intérêts de la dette publique, $138,533,201.63; services des postes, $12,999,807.26; Pensions et retraites $46,852,971.73; Comptes spéciaux $2,947,009.70; Débours spéciaux divers, $1,288,179.79. Total, $273,503,857.96.

REVENUE STATEMENTS, 1934-35 — ÉTATS DES REVENUS, 1934-35

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS
ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE

Volume II Page	Department and Nature of Revenue — Ministère et source du revenu	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total Ordinary Revenue — Total du revenu ordinaire	Special Revenue — Revenu spécial	Total Revenue — Total des revenus
	Agriculture—						
A-2	Casual Revenue		$ 388,998 86		$ 388,998 86		
A-3	Fines and Forfeitures			$ 9,457 28	9,457 28		
					398,456 14		$ 398,456 14
	Archives—						
B-2	Casual Revenue		4 99		4 99		4 99
	Civil Service Commission—						
D-2	Casual Revenue		5,683 07		5,683 07		5,683 07
	External Affairs—						
E-2	Casual Revenue		120,774 60		120,774 60		120,774 60
	Finance—						
	General Revenue—						
F-4	Gold Tax	$ 3,573,383 14					
F-2	Interest on Investments	10,963,478 38					
F-3	Premium, Discount and Exchange	(c) 751,492 15					
F-4	War Tax	2,118,579 59					
		17,406,933 26			17,406,933 26		
F-4	Casual Revenue		(b)1,125,472 34		1,125,472 34		
F-5	Fines and Forfeitures			527 90	527 90		
					18,532,933 50		18,532,933 50
	Special Revenue—						
F-5	Reparation Payments—amounts received from Custodian of Alien Enemy Property					$ 3,000,000 00	
F-5	Unemployment Relief					1,329 68	
						3,001,329 68	3,001,329 68
							21,534,263 18
	Fisheries—						
	General Revenue—						
FF-2	Fisheries Licences	42,934 85			42,934 85		
FF-2	Casual Revenue		98,161 38		98,161 38		
FF-2	Fines and Forfeitures			8,111 77	8,111 77		
					149,208 00		149,208 00

	Immigration & Colonization—						
	General Revenue—						
H-2	**Chinese Immigration**	5,506 00			5,506 00		
H-2	**Casual Revenue**		2,013 40		2,013 40		
H-3	**Fines and Forfeitures**			2,770 00	2,770 00		
					10,289 40		10,289 40
	Indian Affairs—						
I-2	**Casual Revenue**		4,225 11		4,225 11		4,225 11
	Insurance—						
	General Revenue—						
J-2	**Insurance Superintendence**	139,304 12			139,304 12		139,304 12
	Interior—						
	General Revenue—						
K-2	**Dominion Lands**	516,388 97					
K-5	**Ordnance Lands**	15,818 77					
		532,207 74			532,207 74		
K-5	**Casual Revenue**		46,320 62		46,320 62		
K-6	**Fines and Forfeitures**			1,322 40	1,322 40		
					579,850 76		579,850 76
	Special Revenue—						
K-6	**Unemployment Relief—Refunds of previous years' expenditure**					114,353 48	114,353 48
							694,204 24
	Justice—						
	General Revenue—						
L-2	**Penitentiaries**	73,765 18			73,765 18		
L-3	**Casual Revenue**		14,248 00		14,248 00		
L-3	**Fines and Forfeitures**			59 00	59 00		
					88,072 18		88,072 18
	Labour—						
M-2	**Casual Revenue**		904 09		904 09		904 09
	Special Revenue—						
M-2	**Unemployment Relief—Refund of previous years' expenditure**					269,063 88	269,063 88
							269,967 97
	Legislation—						
N-2	**Casual Revenue**		50,916 01		50,916 01		50,916 01
	Marine—						
	General Revenue—						
O-2	**Radio Receiving Licences**	1,487,408 04					
O-2	**Steamboat Inspection**	103,698 38					
O-2	**Wharves and Piers**	114,738 97					
		1,705,845 39			1,705,845 39		
O-3	**Casual Revenue**		111,004 98		111,004 98		
O-4	**Fines and Forfeitures**			2,557 30	2,557 30		
					1,819,407 67		1,819,407 67
	Mines—						
P-2	**Casual Revenue**		15,894 15		15,894 15		
P-2	**Fines and Forfeitures**			47 00	47 00		
					15,941 15		15,941 15

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS–Con.
ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE–Suite

Volume II Page	Department and Nature of Revenue — Ministère et source du revenu	General Revenue — Revenu général	Casual Revenue — Revenu casuel	Fines and Forfeitures — Amendes et confiscations	Total Ordinary Revenue — Total du Revenu ordinaire	Special Revenue — Revenu spécial	Total Revenue — Total des Revenus
	National Defence—						
	General Revenue—						
Q–2	Militia Pension Act 1901	$ 173,794 47					
Q–2	Royal Military College	20,044 00					
		193,838 47			$ 193,838 47		
Q–2	Casual Revenue		$ 83,369 98		83,369 98		
Q–4	Fines and Forfeitures			$ 188 00	188 00		
					277,396 45		$ 277,396 45
	Special Revenue—						
Q–4	War and Demobilization—Refunds of previous years' expenditure					$ 30 71	
Q–4	Unemployment Relief					4,567 47	
Q–4	Unemployment Relief—Refunds of previous years' expenditure					7,854 29	
						12,452 47	12,452 47
							289,848 92
	National Revenue—						
	General Revenue—						
R–2	Customs Duties	76,561 974 99					
R–2	Excise Duties	43,189,654 64					
R–2	Excise Taxes	112,192,069 58					
R–2	Income Taxes	66,808,065 51					
		298,751,764 72			298,751,764 72		
R–9	Casual Revenue		286,802 47		286,802 47		
R–2	Fines and Forfeitures			49,152 14	49,152 14		
					299,087,719 33		299,087,719 33
	Pensions and National Health—						
	General Revenue—						
RR–3	Health—Sick Mariners' Fund	181,203 58			181,203 58		
RR–2, 3	Casual Revenue		197,870 90		197,870 90		
RR–3	Fines and Forfeitures			12,691 21	12,691 21		
					391,765 69		391,765 69
	Post Office—						
	General Revenue—						
S–2	Net Postal Revenue	31,248,324 47			(a) 31,248,324 47		
S–3	Casual Revenue		4,421 88		4,421 88		
S–3	Fines and Forfeitures			214 00	214 00		
					31,252,960 35		31,252,960 35

	Printing and Stationery—						
	General Revenue—						
T-2	Canada Gazette	47,256 76			47,256 76		
T-2	Casual Revenue		214,196 16		214,196 16		
					261,452 92		261,452 92
	Public Works—						
	General Revenue—						
V-2	Ferry Licences	2,706 00					
V-2	Graving Docks	80,033 41					
V-3	Telegraph Lines	171,418 54					
		254,157 95			254,157 95		
V-3	Casual Revenue		173,055 65		173,055 65		
V-6	Fines and Forfeitures			5 00	5 00		
					427,218 60		427,218 60
	Special Revenue—						
V-6	War and Demobilization					120 00	120 00
							427,338 60
	Railways and Canals—						
	General Revenue—						
W-2	Canals: Rentals and Other Receipts	837,870 76			837,870 76		
W-2	Casual Revenue		206,722 22		206,722 22		
W-3	Fines and Forfeitures			643 00	643 00		
					1,045,235 98		1,045,235 98
	Royal Canadian Mounted Police—						
	General Revenue—						
X-2	Officers' Pensions	9,202 92			9,202 92		
X-3	Casual Revenue		881,265 52		881,265 52		
X-3	Fines and Forfeitures			28 55	28 55		
					890,496 99		890,496 99
	Secretary of State—						
	General Revenue—						
Y-2	Patent and Copyright	425,676 85			425,676 85		
Y-3	Casual Revenue		210,795 91		210,795 91		
					636,472 76		636,472 76
	Soldier Settlement of Canada—						
Z-2	Casual Revenue		2,512 64		2,512 64		2,512 64
	Trade and Commerce—						
	General Revenue—						
ZZ-2	Canada Grain Act	1,204,535 91					
ZZ-3	Electric Light Inspection	484,497 64					
ZZ-3	Gas Inspection	96,095 90					
ZZ-3	Weights and Measures Inspection	407,302 75					
		2,192,432 20			2,192,432 20		
ZZ-3	Casual Revenue		91,094 60		91,094 60		
ZZ-3	Fines and Forfeitures			2,031 00	2,031 00		
					2,285,557 80		2,285,557 80
	Grand Total	354,048,225 22	4,336,729 53	89,805 55	358,474,760 30	3,397,319 51	361,872,079 81

SUMMARIZED STATEMENT OF REVENUE, BY DEPARTMENTS–Conc.

ÉTAT SOMMAIRE DU REVENU, PAR MINISTÈRE–Fin

CREDITS TO CAPITAL ACCOUNTS — CRÉDITS AUX COMPTES DE CAPITAL

REFUNDS OF EXPENDITURE OF PREVIOUS YEARS — RECOUVREMENTS SUR LES DÉPENSES DES ANNÉES PRÉCÉDENTES

Department of Marine (Public Works)	Details, Vol. II, Part O—56	$	55,153 63
Department of Railways and Canals (Canals)	Details, Vol. II, Part W—35		6,385 36
Department of Railways and Canals (Railways)	Details, Vol. II, Part W—35		18,869 90
Total			80,408 89

CREDITS TO SUNDRY ACCOUNTS — CRÉDITS À DES COMPTES SPÉCIAUX

ADVANCES UNDER APPROPRIATIONS OR SPECIAL STATUTES — AVANCES FAITES EN VERTU DE CRÉDITS VOTÉS OU DE STATUTS SPÉCIAUX

Department of Immigration and Colonization—Empire Settlement Scheme, Assisted Passage Repayments	(Page 153)	$	168 49
Soldier Settlement of Canada—Account No. 1 Soldier Land Settlement Loans—Loan repayments and credits	(Page 172)		604,973 25
Soldier Settlement of Canada—Account No. 2 General Land Settlement Loans—Loan repayments and credits	(Page 172)		72,284 10
Total			677,425 84

NOTES — REMARQUES

(*a*) In addition to the amount of $31,248,324.47 shown as the total of the general revenue of the Post Office Department, the amount of $6,328,916.58 was collected and retained by certain postmasters for their salaries and allowances in accordance with the warrants issued by the Department. The details of these payments are shown in Volume II of this report, Part "S", page 3 —— En plus de la somme de $31,248,324.47 donnée ci-dessus comme revenu général des postes, $6,328,916.58 furent perçus, mais en vertu de mandats émis par le Ministère, furent retenus par certains maîtres de poste, pour le paiement de leur traitement et de leurs allocations. On trouve le détail de ces paiements dans le Volume II de ce rapport, partie "S", page 3.

(*b*) In addition to the amount of $1,125,472.34 shown as the total of casual revenue of the Finance Department, the amount of $11,172.43 was collected and used by that Department to pay the cost of printing bonds and $36,521.63 was collected and paid for handling charges by the United States Mint; see Volume II of this report, Part "F", page 5 —— En plus de la somme de $1,125,472.34, donnée comme revenu casuel total du Ministère des Finances, $11,172.43 et $36,521.63 furent respectivement encaissés par ce Ministère et employés au paiement des frais d'impression d'obligations et frais de manutentions effectuées par l'Hôtel des Monnaies des Etats-Unis, voir Volume 11, page "f" 5.

(c) In addition to the amount of $751,492.15 shown as the total of Premium, Discount and Exchange of the Finance Department, the amount of $42,375,660.61 was collected and used by that Department to pay Premiums on deposits of gold bullion by various mining companies, etc. The details of this amount are shown in Volume II of this report, Part "F", page 4 —— Le Ministère des Finances, en plus des $751,492.15 encaissés comme "prime, escompte et change", encaissa $42,375,660.61 qui furent employés au paiement de l'or déposé par différentes sociétés minières, etc. Le détail de l'emploi de cette somme est donné dans le volume II de ce rapport, partie "F", page 4.

AUDIT NOTES —— NOTES DE VÉRIFICATION

National Revenue Department—The attention of the Department having been directed to the delay in depositing revenue, departmental instructions were issued to have the Treasury Board regulations in this regard more strictly observed in future —— Ayant attiré l'attention du Ministère sur les retards apportés à déposer des revenus, il donna des instructions pour qu'à l'avenir l'on se conforme strictement aux règlements du Conseil du Trésor.

National Revenue Department—The attention of the department was directed to the practice of depositing receipts for special services in Collectors' Bank Accounts and making disbursements therefrom as being contrary to Section 3 of the Consolidated Revenue and Audit Act, whereupon the department issued instructions that the statutory requirements in this respect should be strictly complied with —— Ministère du Revenu National—L'attention du Ministère fut attirée sur ce que, contrairement aux dispositions de l'article 3 de la Loi du Revenu consolidé et de la Vérification, les revenus de certains services étaient déposés au compte de banque du receveur. Le Ministère donna des ordres pour que l'on se conforme strictement aux dispositions de la loi.

National Revenue Department—The banking procedure followed in connection with a collector's bank account was questioned by me (see Précis of Correspondence, page 282) —— Procédure adoptée par une banque pour la tenue des comptes d'un receveur faisant question (voir Précis de correspondance, page 290).

Trade and Commerce Department—Approximately $38,500 was paid from Wharfage Revenue as remuneration and expenses of wharfingers —— Ministre du Commerce—Environ $38,500 furent payés à même les quayages comme traitement des gardiens de quais.

Losses of revenue are referred to in the various chapters of the Introduction, principally those chapters on "Losses of Public Moneys, etc." and "Special Audits" —— Les pertes de revenu sont mentionnées dans différents chapitres de l'Introduction, tout particulièrement à ceux intitulés:—"Pertes de deniers publics, etc.," "et Vérifications spéciales".

Verified — Vérifié—

R. S. Glass,

Chief Supervisor of Audit — Vérificateur en chef.

GENERAL STATEMENT OF ORDINARY REVENUE SHOWING COMPARISON OF NET REVENUE WITH 1933-34
ÉTAT GÉNÉRAL DES REVENUS ORDINAIRES ET COMPARAISON DU REVENU NET AVEC CELUI DE 1933-34

Page — Volume II	——	Gross Revenue — Revenus bruts 1934-35	Deductions — Déductions 1934-35	Net Revenue — Revenu net 1934-35	Net Revenue — Revenu net 1933-34	Increase — Augmentation	Decrease — Diminution
ZZ-2	Canada Grain Act	$ 1,204,551 11	$ 15 20	$ 1,204,535 91	$ 1,235,620 84		$ 31,084 93
T-2	Canada Gazette	47,256 76		47,256 76	55,721 70		8,464 94
W-2	Canals	879,089 03	41,218 27	837,870 76	877,629 65		39,758 89
	Casual Revenue, page 126	4,424,772 03	(a) 88,042 50	4,336,729 53	3,613,156 59	$ 723,572 94	
H-2	Chinese Immigration	5,506 00		5,506 00	6,237 00		731 00
R-7	Customs Duties	84,627,473 08	(b) 8,065,498 09	76,561,974 99	66,305,356 09	10,256,618 90	
K-2	Dominion Lands and Parks	520,502 80	4,113 83	516,388 97	418,729 12	97,659 85	
ZZ-3	Electric Light Inspection	484,497 64		484,497 64	440,290 37	44,207 27	
R-7	Excise Duties	43,749,636 92	(b) 559,982 28	43,189,654 64	35,494,219 85	7,695,434 79	
	Fines and Forfeitures (including Customs and Excise Seizures), page 120	469,894 92	(c) 380,089 37	89,805 55	177,812 09		88,006 54
FF-2	Fisheries	42,934 85		42,934 85	39,508 41	3,426 44	
ZZ-3	Gas Inspection	96,095 90		96,095 90	76,186 40	19,909 50	
F-4	Gold Tax	3,573,383 14		3,573,383 14		3,573,383 14	
J-2	Insurance Superintendence	140,324 12	1,020 00	139,304 12	148,535 02		9,230 90
F-2	Interest on Investments	10,963,478 38		10,963,478 38	11,148,231 96		184,753 58
Q-2	Militia Pension Act, 1901	173,794 47		173,794 47	165,207 04	8,587 43	
K-5	Ordnance Lands	16,343 02	524 25	15,818 77	17,854 67		2,035 90
Y-2	Patent and Copyright	430,680 88	5,004 03	425,676 85	429,340 90		3,664 05
L-2	Penitentiaries	73,765 18		73,765 18	97,961 95		24,196 77
S-2	Post Office	37,577,241 05	(d) 6,328,916 58	31,248,324 47	30,893,157 22	355,167 25	
F-3	Premium, Discount and Exchange	43,127,152 76	(e) 42,375,660 61	751,492 15		751,492 15	
	Public Works—						
V-2	Ferry Licences	2,706 00		2,706 00	2,723 00		17 00
V-2	Graving Docks	80,033 41		80,033 41	84,959 38		4,925 97
V-3	Telegraph Lines	171,418 54		171,418 54	162,038 37	9,380 17	
O-2	Radio Receiving Licences	1,487,408 04		1,487,408 04	1,291,484 65	195,923 39	
X-2	Royal Canadian Mounted Police, Officers' Pensions	9,826 86	623 94	9,202 92	12,443 71		3,240 79
Q-2	Royal Military College	20,600 00	556 00	20,044 00	20,317 00		273 00
RR-3	Sick Mariners' Fund	181,853 78	650 20	181,203 58	188,054 24		6,850 66
O-2	Steamboat Inspection	103,698 38		103,698 38	102,678 84	1,019 54	

R–7	War Tax—Excise Taxes	114,544,858 85	(b) 2,352,789 27	112,192,069 58	106,575,574 71	5,616,494 87	
F–3	War Tax—Financial Corporations	2,119,892 47	1,312 88	2,118,579 59	2,077,227 07	41,352 52	
R–7	War Tax—Income Taxes	67,138,172 38	330,106 87	66,808,065 51	61,399,171 52	5,408,893 99	
ZZ–3	Weights and Measures	407,302 75		407,302 75	399,717 15	7,585 60	
O–2	Wharves and Piers	114,738 97		114,738 97	104,853 60	9,885 37	
	Grand Total — Total global	419,010,884 47	60,536,124 17	358,474,760 30	324,062,000 11	34,819,995 11	407,234 92
	Net Increase — Augmentation nette					34,412,760 19	

NOTES — REMARQUES

(a) Details of the refunds from the gross amount of Casual Revenue are shown in Volume II, as follows:—Agriculture, Part "A", page 2, $15,161.90; Civil Service Commission, Part "D", page 2, $30.00; External Affairs, Part "E", page 2, $1,672.75; Finance, Part "F", page 4, $47,694.06; Immigration and Colonization, Part "H", page 2, $50.00; Indians, Part "I", page 2, $621.14; Interior, Part "K", page 5, $21.05; Labour, Part "M",page 2, $0.59; Legislation, Part "N", page 2, $1,476.07; National Revenue, Part "R", page 10, $2,191.36; Pensions and National Health, Part "RR", page 3, $675.32; Post Office, Part "S", page 3, $50.01; Public Works, Part "V", page 3, $62.50; Secretary of State, Part "Y". page 3, $18,335.75; Total, $88,042.50 —— Les détails des remboursements sur le montant brut du revenu casuel paraissent dans les parties ci-après du Volume II:—Agriculture, partie "A", page 2, $15,161.90; Commission du Service Civil, partie "D", page 2, $30.00; Affaires extérieures, partie "E", page 2, $1,672.75; Finances, partie "F", page 4; $47,694.06; Immigration et Colonisation, partie "H", page 2, $50.00; Affaires Indiennes, partie "I", page 2, $621.14; Intérieur, partie "K", page 5, $21.05; Travail, partie "M", page 2; $0.59; Législation, partie "N" page 2, $1,476.07; Revenu National, partie "R", page 10, $2,191.36; Pension et Hygiène, partie "RR", page 3, $675.32; Postes, partie "S", page 3, $50.01; Travaux publics, partie "V", page 3; $62.50; Secrétariat d'Etat, partie "Y", page 3, $18,335.75. Total, $88,042.50.

(b) The large amount of refunds of Revenue shown against Customs and Excise Duties and Excise Taxes is due mainly to drawbacks and refunds of duty paid in accordance with the provisions of the Customs and Excise Acts and Section 33 of the Consolidated Revenue and Audit Act. Details of these payments will be found in Volume II of this report, Part "R", page 10 —— Les remboursements importants de droits de douanes et de droits et taxes d'accise proviennent principalement de paiements de drawbacks et de remises de droits, faits conformémemnt aux dispositions de la Loi des Douanes et de la Loi d'Accise, et aux dispositions de l'article 33 de la Loi du Revenu consolidé et de la Vérification. Le développement en est donné dans le Volume II de ce rapport, partie "R", page 10.

(c) Details of the refunds from the gross amount of Fines and Forfeitures are shown in Volume II as follows:—Immigration and Colonization, Part "H", page 3, $520.00; Interior, Part "K", page 6, $25.00; National Revenue, Part "R", page 11, $379,544.37. Total, $380,089.37 —— Le détail des remboursements d'amendes et de confiscations est donné comme suit dans le Volume II:—Immigration et Colonisation, partie "H", page 3, $520.00; Intérieur, partie "K", page 6, $25.00; Revenu National, partie "R", page 11, $379,544.37. Total, $380,089.37.

(d) See note (a) on page 122 —— Voir la remarque (a) page 122.

(e) See note (c) on page 123 — Voir la remarque (c) page 123.

Verified — Vérifié.

R. S. Glass,
Chief Supervisor of Audit —— Vérificateur en chef.

CLASSIFICATION OF CASUAL REVENUE, BY DEPARTMENTS, SHOWING COMPARISON WITH 1933-34
CLASSIFICATION DU REVENU CASUEL, PAR MINISTÈRE, ET COMPARAISON AVEC 1933-34

Page — Volume II	Department — Ministère	Miscellaneous Revenue, Fees, Licences, etc. — Revenus divers, droits, permis, etc.	Proceeds from Sales of Properties, Supplies, etc. — Produits de vente de propriétés, fournitures, etc.	Sundry Receipts — Recettes diverses	Refunds of Expenditure — Recouvrements de dépenses	Total — Casual Revenue — Revenu casuel 1934-35	Total — Casual Revenue — Revenu casuel 1933-34	Increase — Augmentation	Decrease — Diminution
A-2	Agriculture	$ 175,856 50	$ 199,750 49	$ 5,757 76	$ 7,634 11	$ 388,998 86	$ 386,726 18	$ 2,272 68	
B-2	Archives		4 99			4 99	10 00		$ 5 01
D-2	Civil Service Commission	5,521 15			161 92	5,683 07	695 50	4,987 57	
E-2	External Affairs	120,694 85	79 75			120,774 60	122,399 26		1,624 66
F-4	Finance	952,790 60	178 94	1,295 68	171,207 12	1,125,472 34	667,762 72	457,709 62	
FF-2	Fisheries	345 25	97,034 73	110 12	671 28	98,161 38	80,430 02	17,731 36	
G-2	Governor General's Secretary's Office						90 00		90 00
H-2	Immigration and Colonization	490 00	141 87	68 27	1,313 26	2,013 40	3,996 53		1,983 13
I-2	Indian Affairs	300 00	1,077 04		2,848 07	4,225 11	3,689 41	535 70	
K-5	Interior	246 00	41,888 67	28 95	4,157 00	46,320 62	14,415 50	31,905 12	
L-3	Justice	1 08	13,433 59	41 19	772 14	14,248 00	15,025 37		777 37
M-2	Labour		904 09			904 09	915 71		11 62
N-2	Legislation	7,340 41	1 25		43,574 35	50,916 01	12,004 21	38,911 80	
O-3	Marine	87,919 58	7,121 90	1,888 67	14,074 83	111,004 98	136,924 55		25,919 57
P-2	Mines	2,630 03	5,342 25		7,921 87	15,894 15	18,538 55		2,644 40
Q-2	National Defence	49,137 91	22,480 08	4,715 98	7,036 01	83,369 98	71,251 43	12,118 55	
R-9	National Revenue	122,717 82	4,015 72	9,199 19	150,869 74	286,802 47	299,462 85		12,660 38
	Pensions and National Health—								
RR-2	Pensions	136 28	540 71		170,967 07	171,644 06	187,609 27		15,965 21
RR-3	National Health	14,138 86	206 95	11,262 03	619 00	26,226 84	27,690 85		1,464 01
S-3	Post Office		1,741 40		2,680 48	4,421 88	20,566 00		16,144 12
T-2	Printing and Stationery		68,159 69	146,036 47		214,196 16	143,234 11	70,962 05	
V-3	Public Works	74,729 09	28,580 98	20,737 91	49,007 67	173,055 65	97,909 91	75,145 74	
W-2	Railways and Canals	992 69	3,015 14	201,224 51	1,489 88	206,722 22	144,497 82	62,224 40	
X-3	Royal Canadian Mounted Police	716 34	1,796 98		878,752 20	881,265 52	808,080 22	73,185 30	
Y-3	Secretary of State	210,795 91				210,795 91	255,290 97		44,495 06
Z-2	Soldier Settlement of Canada				2,512 64	2,512 64	2,057 01	455 63	
ZZ-3	Trade and Commerce	71,453 81	432 08	14 00	19,194 71	91,094 60	91,882 64		788 04
	Grand Total	1,898,954 16	497,929 29	402,380 73	1,537,465 35	4,336,729 53	3,613,156 59	848,145 52	124,572 58
	Net Increase — Augmentation nette							723,572 94	

Verified —— Vérifié—

R. S. Glass,
Chief Supervisor of Audit —— Vérificateur en chef.

1934-1935

AUDITOR GENERAL'S REPORT

MISCELLANEOUS STATEMENTS

RAPPORT DE L'AUDITEUR GÉNÉRAL

ÉTATS DIVERS

MISCELLANEOUS STATEMENTS

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MISCELLANEOUS STATEMENTS—ÉTATS DIVERS

AGRICULTURE DEPARTMENT—MINISTÈRE DE L'AGRICULTURE

Experimental Farms — Fermes expérimentales

REVENUE AND EXPENDITURE—REVENUS ET DÉPENSES

Name of Farm — Nom de la ferme	Agriculture Department — Ministère de l'Agriculture			Public Works — Travaux publics		Total Expenditure — Dépenses totales	Revenue — Revenus	Excess of Expenditure — Excédent des dépenses
	Salaries and Wages — Traitements et salaires	Other Expenses — Autres dépenses	Total	Repairs and Maintenance of Buildings — Réparations et entretien des bâtiments	Public Works Construction Act, 1934 — Loi sur la construction d'ouvrages publics, 1934			
Central Farm and Farms generally, including Illustration and Pathological (incidental expenses)	$ 297,454 54	$ 233,974,88	$ 531,429 42	$ 57,416 30	$ 21,403 01	$ 610,248 73	$ 26,251 48	$ 583,997 25
Nova Scotia—Kentville	42,879 63	13,030 89	55,910 52	1,690 08	1,892 82	59,493 42	10,497 82	48,995 60
Nappan	31,842 62	9,877 99	41,720 61	846 82	3,098 29	45,665 72	10,219 89	35,445 83
Prince Edward Island—Charlottetown	29,694 17	6,229 16	35,923 33	1,532 54	2,617 26	40,073 13	3,568 78	36,504 35
Summerside (Fox Farm)	9,720 11	3,522 96	13,243 07	663 96	398 48	14,305 51	959 38	13,346 13
New Brunswick—Fredericton	33,295 53	11,432 80	44,728 33	2,228 25	2,137 13	49,093 71	8,531 55	40,562 16
Quebec—Cap Rouge	24,256 55	8,068 49	32,325 04	1,371 99	2,949 34	36,646 37	4,449 85	32,196 52
Farnham (Tobacco Farm)	10,464 28	3,677 35	14,141 63	371 04	1,044 98	15,557 65	2,919 39	12,638 26
La Ferme	9,278 04	2,361 58	11,639 62	2,227 43	599 78	14,466 83	3,295 26	11,171 57
L'Assomption	21,500 93	5,833 41	27,334 34	650 65	.....	27,984 99	2,669 47	25,315 52
Lennoxville	30,180 74	9,407 84	39,588 58	1,262 51	954 66	41,805 75	7,671 26	34,134 49
Ste. Anne de la Pocatière	31,550 33	9,982 37	41,532 70	818 06	2,386 78	44,737 54	10,097 28	34,640 26
Ontario—Harrow (Tobacco Farm)	34,765 50	11,784 59	46,550 09	1,152 93	3,142 47	50,845 49	8,903 91	41,941 58
Kapuskasing	31,171 72	9,917 62	41,089 34	2,923 68	5,899 92	49,912 94	7,706 30	42,206 64
Manitoba—Brandon	31,988 67	7,934 35	39,923 02	1,499 36	594 91	42,017 29	8,198 79	33,818 50
Morden	32,956 34	7,036 98	39,993 32	1,924 40	2,225 00	44,142 72	4,962 13	39,180 59
Saskatchewan—Indian Head	32,713 45	8,787 57	41,501 02	1,973 75	1,588 85	45,063 62	8,166 81	36,896 81
" (Forest Nursery Station)	23,859 91	4,242 83	28,102 74	2,110 17	48 65	30,261 56	3,162 60	27,098 96
Rosthern	10,881 15	5,193 58	16,074 73	873 05	2,446 67	19,394 45	5,434 49	13,959 96
Scott	26,854 03	9,950 99	36,805 02	1,112 48	1,399 83	39,317 33	5,084 59	34,232 74
Sutherland (Forest Nursery Station)	14,355 48	3,584 07	17,939 55	965 40	565 00	19,469 95	736 29	18,733 66
Swift Current	28,525 34	11,666 81	40,192 15	1,911 78	1,294 66	43,398 59	1,800 10	41,598 49
Alberta—Lacombe	28,444 52	12,861 95	41,306 47	1,459 91	757 62	43,524 00	9,222 79	34,301 21
Lethbridge	35,451 58	13,191 87	48,643 45	1,615 42	3,679 64	53,938 51	8,563 91	45,374 60
British Columbia—Agassiz	27,636 55	10,149 39	37,785 94	1,812 15	891 73	40,489 82	7,228 97	33,260 85
Sidney	22,592 83	5,966 54	28,559 37	1,557 43	2,782 92	32,899 72	4,031 38	28,868 34
Summerland	36,274 47	9,343 42	45,617 89	8,303 88	4,097 99	58,019 76	9,955 32	48,064 44
Windermere	11,368 49	2,984 51	14,353 00	1,334 42	549 00	16,236 42	2,740 06	13,496 36
Sub-Stations	37,617 46	38,969 92	76,587 38	812 91	27,863 79	105,264 08	883 87	104,380 21
Destructive Insect and Pest Act	195,783 44	64,960 42	260,743 86	.....	.....	260,743 86	2,063 14	258,680 72
Total	1,235,358 40	555,927 13	1,791,285 53	104,422 75	99,311 18	1,995,019 46	* 189,976 86	1,805,042 60

* Sales—Ventes, $184,879.24 (Vol. II, Part A—2), Sundry Revenue — Revenus divers, $5,097.62.

FINANCE DEPARTMENT—MINISTÈRE DES FINANCES

Dominion and Provincial Notes Received from Engravers, Withdrawn from Circulation and Destroyed, and Circulation as at March 9, 1935 (Audited)
Billets du Dominion et des Provinces reçus des graveurs, retirés de la circulation et détruits et en circulation le 9 mars 1935 (vérifiés)

Denomination — Valeur	Circulation as at April 1, 1934 — En circulation le 1er avril 1934	Plus Reserves as at April 1, 1934 — Réserves le 1er avril 1934	Plus Notes Delivered by Engraving Company During Period — Ajouter les billets reçus du graveur pendant la période	Less Notes Destroyed During Period — Déduire les billets détruits pendant la période	Circulation as at March 9, 1935 — En circulation le 9 mars 1935
$ .25 Scrip	$ 1,285,107 36	$ 139,099 00	.....	$ 121,183 75	$ 1,303,022 61
1.00 Bearer	18,968,652 50	8,571,147 00	$ 14,000,000 00	22,434,881 00	19,104,918 50
2.00 Bearer	13,072,254 00	7,662,830 00	6,800,000 00	14,624,886 00	12,910,198 00
4.00 Bearer	30,336 00	.....	.....	372 00	29,964 00
5.00 Bearer	5,023,835 00	24,766,755 00	.....	11,055,487 50	18,735,102 50
50.00 Bearer	650 00	.....	.....	.....	650 00
500.00 Bearer	2,702,500 00	14,926,500 00	.....	14,750,000 00	2,879,000 00
1,000.00 Bearer	6,546,000 00	54,746,000 00	.....	53,238,000 00	8,054,000 00
1,000.00 Bank Legals	1,000 00	.....	.....	.....	1,000 00
5,000.00 Bank Legals	8,760,000 00	330,885,000 00	.....	332,135,000 00	7,510,000 00
50,000.00 Bank Legals	116,200,000 00	255,850,000 00	.....	257,150,000 00	114,900,000 00
Provincial Notes	27,586 83	.....	.....	3 00	27,583 83
Totals—Total	172,617,921 69	697,547,331 00	20,800,000 00	705,509,813 25	185,455,439 44

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1934-35

Valeurs rachetées et converties, vérifiées en 1934-35

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1934 — Valeurs dues, échues ou à échoir le 1er avril 1934	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1935 — Valeurs dues, échues ou à échoir le 31 mars 1935
Payable in Canada — Payables au Canada			
1915 War Loan due 1925	$ 9,000 00		$ 9,000 00
1916 War Loan due 1931	60,100 00	$ 13,200 00	46,900 00
1917 Victory Loan due 1922	62,050 00	5,800 00	56,250 00
1917 Victory Loan due 1927	25,500 00	4,450 00	21,050 00
1917 Victory Loan due 1937	236,299,800 00		236,299,800 00
1918 Victory Loan due 1923	67,150 00	3,300 00	63,850 00
1918 Victory Loan due 1933	1,852,100 00	1,327,950 00	524,150 00
1919 Victory Loan due 1924	32,050 00	1,250 00	30,800 00
1919 Victory Loan due 1934	222,216,850 00	219,006,850 00	3,210,000 00
1922 Renewal Loan due 1927	12,200 00	1,100 00	11,100 00
1922 Renewal Loan due 1932	159,700 00	101,300 00	58,400 00
1923 Refunding Loan due 1928	5,800 00	1,100 00	4,700 00
1923 Refunding Loan due 1943	147,000,100 00		147,000,100 00
1924 Refunding Loan due 1944	50,000,000 00		50,000,000 00
1925 Refunding Loan due 1940	75,000,000 00		75,000,000 00
1926 Refunding Loan due 1946	45,000,000 00		45,000,000 00
1931 Conversion Loan due 1956	43,125,700 00		43,125,700 00
1931 Conversion Loan due 1957	37,523,200 00		37,523,200 00
1931 Conversion Loan due 1958	276,687,600 00		276,687,600 00
1931 Conversion Loan due 1959	289,693,300 00		289,693,300 00
1931 National Service Loan due 1936	79,535,200 00		79,535,200 00
1931 National Service Loan due 1941	141,663,000 00		141,663,000 00
1932 Dominion of Canada Loan due 1935	25,000,000 00		25,000,000 00
1932 Dominion of Canada Loan due 1952	56,191,000 00		56,191,000 00
1932 Treasury Notes due 1934	35,000,000 00	35,000,000 00	
1933 Refunding Loan due 1935	89,393,000 00		89,393,000 00
1933 Refunding Loan due 1939	47,269,500 00		47,269,500 00
1933 Refunding Loan due 1945	88,337,500 00		88,337,500 00
1934 Refunding Loan due 1936	* 63,336,000 00		63,336,000 00
1934 Refunding Loan due 1939	* 7,933,000 00		7,933,000 00
1934 Refunding Loan due 1942	* 40,409,000 00		40,409,000 00
1934 Refunding Loan due 1949	*138,322,000 00		138,322,000 00
1935 Loan due 1940	*115,013,636 82		115,013,636 82
Treasury Bills			
Issued August 1, 1933 due August 1, 1934	50,000,000 00	50,000,000 00	
Issued March 1, 1934 due June 1, 1934	2,450,000 00	2,450,000 00	
Issued March 1, 1934 du November 1, 1934	12,550,000 00	12,550,000 00	
Issued April 18, 1934 due July 1, 1934	* 1,600,000 00	1,600,000 00	
Issued April 18, 1934 due October 1, 1934	* 13,400,000 00	13,400,000 00	
Issued August 1, 1934 due August 1, 1935	* 50,000,000 00		50,000,000 00
Issued September 1, 1934 due April 30, 1935	* 3,407,630 26		3,407,630 26
Issued November 1, 1934 due April 30, 1935	* 2,540,100 00		2,540,100 00
Issued November 1, 1934 due February 1, 1935	* 1,600,000 00	1,600,000 00	
Issued November 1, 1934 due May 1, 1935	* 18,400,000 00		18,400,000 00
Issued November 27, 1934 due December 27, 1934	* 5,000,000 00	5,000,000 00	
Issued December 15, 1934 due December 27, 1934	* 5,000,000 00	5,000,000 00	
Issued February 8, 1935 due May 6, 1935	* 18,300,000 00		18,300,000 00
Issued March 11, 1935 due June 11, 1935	* 35,000,000 00		35,000,000 00
Issued March 22, 1935 due June 22, 1935	* 15,000,000 00		15,000,000 00
Carried forward	2,586,482,767 08	347,066,300 00	2,239,416,467 08

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1934-35–Con.

Valeurs rachetées et converties, vérifiées en 1934-35–Suite

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1934 — Valeurs dues, échues ou à échoir le 1er avril 1934	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1935 — Valeurs dues, échues ou à échoir le 31 mars 1935
Brought forward	$2,586,482,767 08	$347,066,300 00	$ 2,239,416,467 08
Payable in Canada–Conc. — Payables au Canada–fin			
Miscellaneous			
Compensation to Seigneurs	11,827 40		11,827 40
Compensation to Townships	153 00	153 00	
Debenture Stock 5% 1919	2,000 00		2,000 00
Debenture Stock 5½% 1921	200 00		200 00
Debenture Stock 5% School Lands			
Province of Alberta	9,564,569 20		9,564,569 20
Province of Manitoba	5,919,862 65		5,919,862 65
Province of Saskatchewan	17,809,039 00		17,809,039 00
Dominion Stock issue A. 6%	4,000 00		4,000 00
Dominion Stock issue B. 3½%	13,400 00	2,000 00	11,400 00
Dominion Stock issue C. 3½%	48,666 67	48,666 67	
Dominion of Canada Savings Certificates	6,405 00	505 00	5,900 00
Province of Canada 5% Loan Debentures	400 00		400 00
Province of New Brunswick 6% Loan Debentures	600 00		600 00
Provincial Notes, Nova Scotia	39,166 53		39,166 53
Unpaid Warrants, Prince Edward Island	549 59		549 59
War Savings and Thrift Stamps	81,243 00	1,852 50	79,390 50
War Savings Certificates	12,140 00	185 00	11,955 00
Payable in Canada and New York — Payables au Canada et à New-York—	*2,619,996,989 12*	*347,119,662 17*	*2,272,877,326 95*
1915 Loan due 1935	874,000 00		874,000 00
1917 War Loan due 1937	89,787,100 00		89,787,100 00
1930 Treasury Notes due 1932	5,000 00		5,000 00
Payable in London — Payables à Londres	*90,666,100 00*		*90,666,100 00*
1884 Loan due 1909–34	23,467,206 27	23,423,602 41	43,603 86
1888 Loan due 1938 (C.P.R. Land Grant)	15,056,006 66		15,056,006 66
1888 Loan due 1938	8,071,230 16		8,071,230 16
1892 Loan due 1938	18,250,000 00		18,250,000 00
1894 Loan due 1938	10,950,000 00		10,950,000 00
1897 Loan due 1947	4,888,185 64		4,888,185 64
Dominion Loan due 1930–50	137,058,841 00		137,058,841 00
Dominion Loan due 1940–60	93,926,666 66		93,926,666 66
1933 Loan due 1953–58	73,000,000 00		73,000,000 00
1934 Loan due 1950–55	* 48,666,666 67		48,666,666 67
Unpaid Debentures	17,236 04		17,236 04
Payable in New York — Payables à New-York	*433,352,039 10*	*23,423,602 41*	*a 409,928,436 69*
1916 Loan due 1931	2,000 00	1,000 00	1,000 00
1919 Loan due 1929	3,900 00	200 00	3,700 00
1922 Loan due 1952	100,000,000 00		100,000,000 00
1926 Loan due 1936	40,000,000 00		40,000,000 00
1930 Loan due 1960	100,000,000 00		100,000,000 00
1932 Notes due 1933	20,000 00	10,000 00	10,000 00
1933 Notes due 1934	60,000,000 00	59,978,000 00	22,000 00
Promissory Notes			
Issued September 1, 1934 due September 1, 1935	* 50,000,000 00		50,000,000 00
Treasury Bills			
Issued September 1, 1934 due April 30, 1935	* 2,737,986 67		2,737,986 67
	352,763,886 67	*59,989,200 00*	*292,774,686 67*
Carried forward	3,496,779,014 89	430,532,464 58	3,066,246,550 31

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Redeemed and Converted Securities Audited for the Year 1934-35–Conc.

Valeurs rachetées et converties, vérifiées en 1934-35–Fin

Loans — Emprunts	Matured and Unmatured Securities Outstanding April 1, 1934 — Valeurs dues, échues ou à échoir le 1er avril 1934	Net Value of Redeemed and Converted Securities Audited — Montant net des valeurs rachetées converties et vérifiées	Matured and Unmatured Securities Outstanding March 31, 1935 — Valeurs dues, échues ou à échoir le 31 mars 1935
Brought forward	$3,496,779,014 89	$430,532,464 58	$ 3,066,246,550 31
Miscellaneous — Divers			
At credit of subscribers in arrears			
1917 Victory Loan Suspense Account	102,943 36	82 25	102,861 11
1917 Victory Loan Suspense Account (Halifax Subscriptions)	370 00	.....	370 00
1918 Victory Loan Suspense Account	62,663 00	85 00	62,578 00
1919 Victory Loan Suspense Account	43,747 08	50 00	43,697 08
Canvassers' Suspense Accounts			
1917 Victory Loan	702 43	.....	702 43
1918 Victory Loan	526 82	.....	526 82
1919 Victory Loan	400 33	.....	400 33
Matured Bonds and Interest—unclaimed	21,575 56	163 75	*b* 23,685 92
	252,928 58	*581 00*	*254,821 69*
Total	3,497,011,943 47	430,532,845 58	3,066,481,372 00

* New issues during year — Emprunts lancés pendant l'année.

a Sinking Funds amounting to $54,532,688.09 held by Bank of Montreal, London, against this amount — Fonds d'amortissement d'un montant de $54,532,688.09 retenu par la Banque de Montréal, Londres, contre ce montant.

b This amount comprises $2,274.11 transferred from Loan and Unpaid Coupon Accounts — Ce montant comprend $2,274.11 virés des comptes des prêts et coupons impayés.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Interest Accrued on Loans and Advances to Railways, Canadian National Steamships, Harbour Commissioners, etc.

Intérêts courus sur prêts et avances aux chemins de fer, à la marine du Gouvernement, aux commissaires des ports, etc.

Service	Interest Accrued to Jan. 1, 1935 — Intérêts échus le 1er janvier 1935	Interest Accrued to Jan. 1, 1934 — Intérêts échus le 1er janvier 1934	Increase or * Decrease — Augmentation ou * Diminution
Government Railway			
Canadian National Railway	$ 31,359,877 47	$ 28,240,244 83	$ 3,119,632 64
Canadian Northern Railway	272,762,386 61	254,292,131 09	18,470,255 52
Grand Trunk Pacific Railway			
Coupon Account	2,283,693 95	2,109,781 73	173,912 22
Guaranteed Interest Account	7,213,582 31	6,691,302 55	522,279 76
Receiver Account	37,481,543 50	34,735,693 76	2,745,849 74
General Account	35,303,491 77	33,768,017 55	1,535,474 22
3 p.c. Mortgage Bonds	13,106,399 43	12,114,959 43	991,440 00
Grand Trunk Railway	89,620,941 11	82,806,010 19	6,814,930 92
Canadian National Railways, Financing and Guarantee Acts, 1931 (No. 1)	4,565,190 05	3,039,894 01	1,525,296 04
Canadian National Railways, Financing and Guarantee Acts, 1931 (No. 2)	1,648,693 18	1,060,125 36	588,567 82
Canadian National Railways, Financing and Guarantee Acts, 1931 (No. 3)	2,411,632 32	1,987,572 06	424,060 26
Canadian National Railways, Financing, 1933	648,057 09	259,834 27	388,222 82
	498,405,488 79	*461,105,566 85*	*37,299,921 96*
Canadian Government Merchant Marine, Limited			
Loans	7,278,440 13	6,665,955 31	612,484 82
Shipbuilding	12,955,994 87	14,380,340 26	* 1,424,345 39
	20,234,435 00	*21,046,295 57*	* *811,860 57*
Canadian National (West Indies) Steamships, Limited			
Ships transferred	170,549 48	123,895 88	46,653 60
Cash Advances	773,176 95	530,891 02	242,285 93
	943,726 43	*654,786 90*	*288,939 53*
Harbour Commissions			
Chicoutimi	507,473 56	343,368 56	164,105 00
Halifax	872,036 70	432,867 27	439,169 43
Montreal	2,517,691 91	1,251,825 38	1,265,866 53
Montreal (Jacques Cartier Bridge)	218,815 08	130,626 68	88,188 40
Quebec (New)	9,008,353 34	7,999,956 98	1,008,396 36
Quebec (Old)	7,302,224 82	7,136,056 99	166,167 83
St. John	1,271,441 44	642,926 89	628,514 55
St. John (City of St. John Debentures)	20,092 55	8,588 58	11,503 97
Three Rivers	391,798 91	257,067 34	134,731 57
Three Rivers (Old Corporation)	502,898 06	479,401 33	23,496 73
Vancouver	757,857 19	.....	757,857 19
	23,370,683 56	*18,682,686 00*	*4,687,997 56*
Montreal Turnpike Trust	87,953 48	87,953 48	
Seed Grain, Saskatchewan Government	239,357 44	234,945 58	4,411 86
Government of Roumania	359,542 50	*a* 359,542 50	
Government of Greece	1,076,750 00	785,125 00	291,625 00
Total	544,717,937 20	502,956,901 86	41,761,035 34

NOTES — REMARQUES

a Reported in 1933-34 as $838,932.50, reduced after revision by Department of Finance in 1934-35 — Reporté en 1933-34 comme s'élevant à $838,932.50, revisé et réduit en 1934-35, par le Ministère des Finances.

The above amounts of accrued interest calculated to Jan. 1, 1935 were supplied by the Department of Finance — Les montants ci-dessus des intérêts courus, établis jusqu'au 1er janvier 1935 furent fournis par le Ministère des Finances.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Transferred, Exchanged, Issued and Outstanding Securities Audited during 1934-35

Where Payable — Payables à	Period — Période	Bonds Outstanding at Commencement of Period — Obligations dues au commencement de la période	
		Fully Registered — Nominatives	Coupon — Coupons
In Canada *Au Canada*			
1917-37 V.L.	Dec. 1/33 to Nov. 30/34	$ 97,774,400 00	$ 138,525,400 00
1919-34 V.L.	Nov. 1/33 to Oct. 31/34	64,941,500 00	157,275,350 00
1923-43 R.L.	Oct. 15/33 to Oct. 14/34	58,602,500 00	88,397,600 00
1924-44 R.L.	Oct. 15/33 to Oct. 14/34	20,420,500 00	29,579,500 00
1925-40 R.L.	Mar. 1/34 to Feb. 28/35	31,615,500 00	43,384,500 00
1926-46 R.L.	Feb. 1/34 to Jan. 31/35	14,200,000 00	30,800,000 00
1931-56 C.L.	Nov. 1/33 to Oct. 31/34	12,082,000 00	31,043,700 00
1931-57 C.L.	Nov. 1/33 to Oct. 31/34	14,909,500 00	22,613,700 00
1931-58 C.L.	Nov. 1/33 to Oct. 31/34	98,187,000 00	178,500,600 00
1931-59 C.L.	Nov. 1/33 to Oct. 31/34	98,124,500 00	191,568,800 00
1931-36 N.S.L.	Nov. 15/33 to Nov. 14/34	20,646,000 00	58,889,200 00
1931-41 N.S.L.	Nov. 15/33 to Nov. 14/34	70,906,000 00	70,757,000 00
1932-35 D.C.L.	Oct. 15/33 to Oct. 14/34	1,338,000 00	23,662,000 00
1932-52 D.C.L.	Oct. 15/33 to Oct. 14/34	15,581,500 00	40,609,500 00
1933-35 R.L.	Oct. 15/33 to Oct. 14/34	28,880,000 00	60,513,000 00
1933-39 R.L.	Oct. 15/33 to Oct. 14/34	8,212,000 00	39,057,500 00
1933-45 R.L.	Oct. 15/33 to Oct. 14/34	23,819,000 00	64,518,500 00
		680,259,900 00	*1,269,695,850 00*
In Canada and New York *Au Canada et à New-York*			
1915-35 N.Y.L.	Feb. 1/34 to Jan. 31/35	61,000 00	813,000 00
1917-37 W.L.	Mar. 1/34 to Feb. 28/35	17,388,000 00	72,399,100 00
		17,449,000 00	*73,212,100 00*
In New York *A New-York*			
1922-52 N.Y.L.	Nov. 1/33 to Oct. 31/34	16,343,000 00	83,657,000 00
1926-36 N.Y.L.	Feb. 1/34 to Jan. 31/35	.....	40,000,000 00
1930-60 N.Y.L.	Apr. 1/34 to Mar. 31/35	7,959,000 00	92,041,000 00
		24,302,000 00	*215,698,000 00*
In London *A Londres*			
1884-1909-34 D.L.	Dec. 1/33 to May 31/34	23,151,846 14	315,360 13
1888-1938 D. L. (C.P.R.)	Jan. 1/34 to Dec. 31/34	9,561,053 33	5,494,953 33
1888-1938 D.L.	Jan. 1/34 to Dec. 31/34	7,879,970 05	191,260 11
1892-1938 D.L.	Jan. 1/34 to Dec. 31/34	18,250,000 00	.....
1894-1938 D.L.	Jan. 1/34 to Dec. 31/34	10,950,000 00	.....
1897-1947 D.L.	Apr. 1/34 to Mar. 31/35	4,888,185 64	.....
1930-50 D.L.	Jan. 1/34 to Dec. 31/34	137,058,841 00	.....
1940-60 D.L.	Apr. 1/34 to Mar. 31/35	93,926,666 66	.....
1953-58 D.L.	Mar. 1/34 to Feb. 28/35	73,000,000 00	.....
1950-55 D.L.	May 1/34 to Oct. 31/34	48,666,666 67	.....
		427,333,229 49	*6,001,573 57*
		1,149,324,129 49	1,564,607,523 57
		2,713,931,653 06	

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Valeurs transférées, échangées, émises et échues vérifiées en 1934-35

Transferred and Exchanged Securities Audited — Valeurs transférées et échangées, vérifiées		Bonds Issued — Obligations émises		Bonds Outstanding at End of Period — Obligations dues à la fin de la période	
Fully Registered — Nominatives	Coupon — Coupons	Fully Registered — Nominatives	Coupon — Coupons	Fully Registered — Nominatives	Coupon — Coupons
$ 10,371,000 00	$ 3,412,350 00	$ 7,680,700 00	$ 6,102,650 00	$ 95,084,100 00	$ 141,215,700 00
14,026,000 00	2,775,250 00	3,459,000 00	13,342,250 00	54,374,500 00	167,842,350 00
4,794,000 00	15,266,500 00	15,979,500 00	4,081,000 00	69,788,000 00	77,212,100 00
1,842,000 00	1,160,800 00	1,445,500 00	1,557,300 00	20,024,000 00	29,976,000 00
7,673,000 00	1,631,500 00	1,953,000 00	7,351,500 00	25,895,500 00	49,104,500 00
898,000 00	1,416,200 00	1,557,000 00	757,200 00	14,859,000 00	30,141,000 00
868,500 00	3,605,200 00	3,674,000 00	799,700 00	14,887,500 00	28,238,200 00
1,320,000 00	1,502,200 00	1,721,500 00	1,100,700 00	15,311,000 00	22,212,200 00
14,436,500 00	20,574,500 00	22,671,500 00	12,339,500 00	106,422,000 00	170,265,600 00
6,122 000 00	25,249,400 00	27,049,500 00	4,321,900 00	119,052,000 00	170,641,300 00
2,753,500 00	2,657,300 00	2,324,500 00	3,086,300 00	20,217,000 00	59,318,200 00
7,260,500 00	2,016,500 00	3,543,500 00	5,733,500 00	67,189,000 00	74,474,000 00
202,000 00	302,000 00	331,000 00	173,000 00	1,467,000 00	23,533,000 00
2,545,500 00	5,622,000 00	5,734,000 00	2,433,500 00	18,770,000 00	37,421,000 00
.....	3,500,000 00	3,500,000 00	.....	32,380,000 00	57,013,000 00
120,000 00	534,500 00	558,000 00	96,500 00	8,650,000 00	38,619,500 00
1,846,500 00	6,155,600 00	6,404,000 00	1,598,100 00	28,376,500 00	59,961,000 00
77,079,000 00	*97,381,800 00*	*109,586,200 00*	*64,874,600 00*	*712,747,100 00*	*1,237,188,650 00*
56,000 00	100,000 00	1,000 00	155,000 00	6,000 00	868,000 00
1,345,000 00	1,585,500 00	1,348,000 00	1,582,500 00	17,391,000 00	72,396,100 00
1,401,000 00	*1,685,500 00*	*1,349,000 00*	*1,737,500 00*	*17,397,000 00*	*73,264,100 00*
1,023,000 00	1,289,000 00	1,352,000 00	960,000 00	16,672,000 00	83,328,000 00
.....	4,000 00	.....	4,000 00	.....	40,000,000 00
1,060,000 00	3,365,000 00	3,467,000 00	958,000 00	10,366,000 00	89,634,000 00
2,083,000 00	*4,658,000 00*	*4,819,000 00*	*1,922,000 00*	*27,038,000 00*	*212,962,000 00*
.....	3,893 33	3,893 33	.....	23,155,739 47	311,466 80
.....	36,013 33	36,013 33	.....	9,597,066 66	5,458,940 00
.....	5,353 33	5,353 33	.....	7,885,323 38	185,906 78
.....	.....	.....	.....	18,250,000 00	
.....	.....	.....	.....	10,950,000 00	
.....	.....	.....	.....	4,888,185 64	
.....	.....	.....	.....	137,058,841 00	
.....	.....	.....	.....	93,926,666 66	
.....	.....	.....	.....	73,000,000 00	
.....	.....	.....	.....	48,666,666 67	
.....	*45,259 99*	*45,259 99*	.....	*427,378,489 48*	*5,956,313 58*
80,563,000 00	103,770,559 99	115,799,459 99	68,534,100 00	1,184,560,589 48	1,529,371,063 58
	184,333,559 99		184,333,559 99		2,713,931,653 06

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Receipts and Disbursements on account of Superannuation and Pensions, and Balances of the Superannuation and Pension Funds, 1934-35

Recettes et déboursés relatifs aux retraites et pensions et aux soldes des fonds de pension, 1934-35

Title Heads — Chapitres	Credit Balance April 1, 1934 — Solde créditeur le 1er avril 1934	Operations for 1934-35 — Mouvements en 1934-35		Credit Balance Mar. 31, 1935 — Solde créditeur au 31 mars 1935
		Receipts — Recettes	Disbursements — Déboursés	
CIVIL — PERSONNEL CIVIL				
Civil Service Superannuation Act—				
Fund No. 1 (12th May, 1870) *(a)*			$ 363,984 66	
Fund No. 2 (1st April, 1983) *(b)*	$ 1,981,464 64		43,640 87	$ 1,937,823 77
Retiring Allowances for employees of the Dept. of Public Printing and Stationery—				
Fund No. 3 (O.C. Oct. 22, 1919, P.C. 2146) *(c)*			7,787 32	
Public Service Retirement Act—				
Fund No. 4 (1st July, 1920) *(d)*			429,064 83	
Civil Service Superannuation Act—				
Fund No. 5 (19th July, 1924) *(e)*	44,148,566 60	$ 5,833,102 09	3,327,563 61	46,654,105 08
Civil Servants Widows Annuities Act—				
Fund No. 6 (14th April, 1927) *(d)*			121,088 33	
Pensions to Judges *(f)*			307,379 14	
Miscellaneous Pensions *(g)*			29,932 09	
Total, Civil	46,130,031 24	5,833,102 09	4,630,440 85	48,591,928 85
MILITARY — MILITAIRES				
Royal Canadian Mounted Police—				
Northwest Rebellion, 1885 *(h)*			798 80	
Families of Members of the Force who lost their lives while on duty *(h)*			7,283 16	
Pensions to ex-members of the Force *(i)*		9,202 92	217,861 57	
Dependents Pension Fund *(j)*		1,811 67	64 65	1,747 02
Militiamen on Active Service, Northwest Rebellion, 1885 *(h)*			20,183 76	
European War and Active Militia *(h)*			41,953,036 79	
Militia Pension Act, 1901 *(i)*		173,794 47	1,166,075 24	
Total, Military — Militaire		184,809 06	43,365,303 97	1,747 02
Grand Total — Total global	46,130,031 24	6,017,911 15	47,995,744 82	48,593,675 87

NOTES—

(a) Disbursements charged and contributions credited directly to Consolidated Revenue Fund. Contributions have ceased, this being the oldest Superannuation Fund, having been superseded in 1893 by Fund No. 2. *(b)* Treated as an open account. Contributions to this fund have now also ceased. *(c)* This is covered by a vote in the Supply Bill each year. No contributions were made by the employees retired under the Order in Council. *(d)* No contributions were received under this Act. Payments thereunder are charged directly to Consolidated Revenue Fund. *(e)* Treated as an open account. Receipts for this Fund include $1,947,495.48 as the Government's contribution and $1,745,197.23 charged to Interest on Public Debt. *(f)* Statutory; no contributions. *(g)* No contributions; covered by votes in the Supply Bill with the exception of $3,299.76 which is statutory. *(h)* Covered by vote in the Supply Bill. *(i)* Disbursements charged and contributions credited directly to Consolidated Revenue Fund. *(j)* Treated as an open account. This Fund was opened on October 1, 1934.

REMARQUES—

(a) Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé. Aucune contribution n'est versée à ce fonds, qui est le plus ancien des fonds de pension, et, en 1893, fut remplacé par le fonds N° 2. *(b)* Considéré comme un compte spécial; il n'est actuellement plus versé de contributions à ce Fonds. *(c)* Ce montant est couvert chaque année par un crédit de la Loi de Finances. Aucune contribution ne fut versée par les employés ayant pris leur retraite en vertu de cet arrêté en Conseil. *(d)* Aucune contribution n'a été perçue, en vertu de cette loi. Les paiements sont imputés directement au Fonds du Revenu consolidé. *(e)* Considéré comme un compte spécial. Les recettes de ce fonds comprennent: $1,947,495.48 représentant la quote-part de l'État et $1,745,197.23 chargés au compte des intérêts de la dette publique. *(f)* Statutaire. Aucune contribution n'est perçue. *(g)* Aucune contribution n'est perçue, des crédits de la Loi de Finances y pourvoyant, sauf pour un montant statutaire de $3,299.76. *(h)* Payées à même un crédit de la Loi de finances. *(i)* Les déboursés sont débités et les recettes créditées directement au Fonds du Revenu consolidé. *(j)* Considéré comme un compte spécial. Ce fonds fut créé le 1er octobre 1934.

Registered and Coupon Interest Audited for the Year 1934-35
Coupons et chèques d'intérêts vérifiés en 1934-35

Loans — Emprunts	Interest due and Unpaid April 1, 1934 — Intérêts échus et impayés le 1er avril 1934		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1935 — Intérêts échus et impayés le 31 mars 1935	
	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in Canada — Payables au Canada								
1915 War Loan due 1925, 5%		$ 1,750 00						$ 1,750 00
1916 War Loan due 1931, 5%		10,467 50				$ 632 50		9,835 00
1917 Victory Loan due 1922, 5½%		20,311 35				339 58		19,971 77
1917 Victory Loan due 1927, 5½%		7,296 34				225 50		7,070 84
1917 Victory Loan due 1937, 5½%, 1 year on $236,299,800		71,024 35	$ 5,320,103 71	$ 7,676,386 97	$ 5,320,103,71	7,682,251 23		65,160 09
1918 Victory Loan due 1923, 5½%		16,756 66				251 60		16,505 06
1918 Victory Loan due 1933, 5½%		63,102 17				23,924 86		39,177 31
1919 Victory Loan due 1924, 5½%		8,700 00				210 34		8,489 66
1919 Victory Loan due 1934, 5½%, 1 year on $222,216,850		250,245 46	3,152,490 00	9,069,444 65	3,152,490 00	9,163,524 38		156,165 73
1922 Renewal Loan due 1927, 5½%		1,087 50				82 49		1,005 01
1922 Renewal Loan due 1932, 5½%		4,010 55				1,535 69		2,474 86
1923 Refunding Loan due 1928, 5%		940 00				225 00		715 00
1923 Refunding Loan due 1943, 5%, 1 year on $147,000,100		58,240 00	3,544,500 00	3,805,505 00	3,544,500 00	3,801,077 50		62,667 50
1924 Refunding Loan due 1944, 4½%, 1 year on $50,000,000		20,823 75	907,987 50	1,342,012 50	907,987 50	1,336,873 50		25,962 75
1925 Refunding Loan due 1940, 4½%, 1 year on $75,000,000		129,339 00	1,279,316 25	2,095,683 75	1,279,316 25	2,089,455 75		135,567 00
1926 Refunding Loan due 1946, 4½%, 1 year on $45,000,000		46,131 75	670,230 00	1,354,770 00	670,230 00	1,350,380 25		50,521 50
1931 Conversion Loan due 1956, 4½%, 1 year on $43,125,700		8,822 68	642,183 75	1,298,472 75	642,183 75	1,298,661 80		8,633 63
1931 Conversion Loan due 1957, 4½%, 1 year on $37,523,200		11,746 25	696,228 75	992,315 25	696,228 75	991,560 25		12,501 25
1931 Conversion Loan due 1958, 4½%, 1 year on $276,687,600		68,085 75	4,697,932 50	7,753,009 50	4,697,932 50	7,762,368 25		58,727 00
1931 Conversion Loan due 1959, 4½%, 1 year on $289,693,300		113,329 75	5,170,511 25	10,762,620 25	5,170,511 25	10,747,741 00		128,209 00

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Registered and Coupon Interest Audited for the Year 1934-35—Con.

Coupons et chèques d'intérêts vérifiés en 1934-35—Suite

Loans — Emprunts	Interest due and Unpaid April 1, 1934 — Intérêts échus et impayés le 1er avril 1934		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1935 — Intérêts échus et impayés le 31 mars 1935	
	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in Canada–Conc. — *Payables au Canada*–Fin								
1931 National Service Loan due 1936, 5%, 1 year on $79,535,200		$ 52,322 50	$ 1,032,700 00	$ 2,944,060 00	$ 1,032,700 00	$ 2,933,175 00		$ 63,207 50
1931 National Service Loan due 1941, 5%, 1 year on $141,663,000		60,025 00	3,417,750 00	3,665,400 00	3,417,750 00	3,658,225 00		67,200 00
1932 Treasury Notes due 1934, 4%, 1 year and 130 days on $35,000,000			498,630 14	1,400,000 00	498,630 14	1,400,000 00		
1932 Dominion of Canada Loan due 1935, 4%, 1 year on $25,000,000		2,500 00	57,280 00	942,720 00	57,280 00	943,240 00		1,980 00
1932 Dominion of Canada Loan due 1952, 4%, 1 year on $56,191,000		9,990 00	757,870 00	1,489,770 00	757,870 00	1,486,860 00		12,900 00
1933 Refunding Loan due 1935, 3½%, 1 year on $89,393,000			1,098,300 00	2,030,455 00	1,098,300 00	2,030,385 00		70 00
1933 Refunding Loan due 1939, 4%, 1 year on $47,269,500			340,540 00	1,550,240 00	340,540 00	1,545,770 00		4,470 00
1933 Refunding Loan due 1945, 4%, 1 year on $88,337,500			1,142,800 00	2,390,700 00	1,142,800 00	2,366,466 00		24,234 00
Treasury Bills—								
Issued August 1, 1933, due August 1, 1934, 3⅛%, 6 months, on $50,000,000				968,748 25		968,748 25		
Issued March 1, 1934 due June 1, 1934, $2,450,000 sold at 99·3315726			16,376 47		16,376 47			
Issued March 1, 1934 due November 1, 1934, $12,550,000 sold at 98·0007481			250,906 11		250,906 11			
Issued April 18, 1934 due July 1, 1934, $1,600,000 sold at 99·512863			7,794 19		7,794 19			
Issued April 18, 1934 due October 1, 1934, $13,400,000, sold at 98·7822845 plus 14 days interest on $9,000,000 converted to 1934 R. L., $8,871.80			172,045 67		172,045 67			
Issued August 1, 1934 due August 1, 1935, 2⅛%, 6 months on $50,000,000				718,751 70		718,751 70		

Issued November 1, 1934 due February 1, 1935, $1,600,000 sold at 99·410776			9,427 58		9,427 58			
Issued November 27, 1934 due December 27, 1934, 2½%, 30 days on $5,000,000			10,273 97		10,273 97			
Issued December 15, 1934 due December 27, 1934, 2½%, 13 days on $5,000,000			4,452 06		4,452 06			
Compensation to Seigneurs, Interest to December 31, 1934			585 88		585 88			
Compensation to Townships			2 26		2 26			
Debenture Stock School Lands 5%, 1 year on $33,293,470.85			1,664,673 55		1,664,673 55			
Dominion Stock "A" 6% 1 year on $4,000			240 00		240 00			
Dominion Stock "B" 3½%			456 48		456 48			
Dominion Stock "C" 3½%			1,598 34		1,598 34			
Unpaid Interest Adjustment Account		760 95						760 95
Unpaid Dividends and Warrants		11,437 99						11,437 99
Unpaid Dividends "B" Stock		(a) 3,351 75						3,351 75
				64,251,065 57		*64,302,942 42*		
Less accrued interest received on bonds sold after date of issue				14,639 98		14,639 98		
		1,052,599 00	*36,566,186 41*	*64,236,425 59*	*36,566,186 41*	*64,288,302 44*		*1,000,722 15*
Payable in Canada and New York — Payables au Canada et à New-York—								
1915 Loan due 1935, 5%, 1 year on $874,000		100 00	425 00	43,275 00	325 00	43,125 00	$ 100 00	250 00
1917 War Loan due 1937, 5%, 1 year on $89,787,100		223,127 50	870,225 00	3,619,130 00	870,225 00	3,607,122 50		235,135 00
1930 Treasury Notes due 1932, 4%		180 00				20 00		160 00
		223,407 50	*870,650 00*	*3,662,405 00*	*870,550 00*	*3,650,267 50*	*100 00*	*235,545 00*
Payable in London — Payables à Londres								
1884 Loan due 1909-34, 3½%, 6 months on $23,467,206.27	$ 117 96	76 62	405,225 43	5,450 67	405,055 97	5,493 26	287 42	34 03
1888 Loan due 1938 (C.P.R.) 3½%, 1 year on $15,056,006.66	186 73	4,590 47	335,812 16	191,148 06	335,779 54	192,868 43	219 35	2,870 10
1888, 1892 and 1894 Loans due 1938, 3%, 1 year on $37,271,230.16	858 90	175 20	1,112,552 40	5,584 50	1,112,560 91	5,409 30	850 39	350 40
1897 Loan due 1947, 2½%, 1 year on $4,888,185.64	91 63		122,204 62		122,178 22		118 03	
Loan due 1930-50, 3½%, 1 year on $137,058,841.00	2,889 40		4,797,059 42		4,796,393 48		3,555 34	
Loan due 1940-60, 4%, 1 year on $93,926,666.66	17,061 52		3,757,066 66		3,752,143 27		21,984 91	
1933 Loan due 1953-58, 4%, 1 year on $73,000,000.00 plus $2,846.99 interest on bonds allotted in 1934-35	7,388 28		2,922,846 99		2,925,973 55		4,261 72	
1934 Loan due 1950-55, 3½%, Interest on instalment payments 1% on $48,666 666.67, less $112.86 interest on bonds not allotted			305,630 60	180,923 20	305,442 48		188 12	180,923 20

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Registered and Coupon Interest Audited for the Year 1934-35—Conc.

Coupons et chèques d'intérêts vérifiés en 1934-35—Fin.

Loans — Emprunts	Interest due and Unpaid April 1, 1934 — Intérêts échus et impayés le 1er avril 1934		Interest Accruing Due During Year Audited — Intérêts dus pendant l'année vérifiés		Interest Paid During Year Audited — Intérêts payés pendant l'année vérifiés		Interest Due and Unpaid March 31, 1935 — Intérêts échus et impayés au 31 mars 1935	
	Fully Registered — Nominatif	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons	Fully Registered — Nominatifs	Coupon — Coupons
Payable in London–Conc. — *Payables à Londres*–Fin								
1915 Loan due 1920-25, 4½%		$ 10 95						$ 10 95
Unpaid Coupons (Old Loans)		33,622 37						33,622 37
Unpaid Interest Warrants (Old Loans)	$ 11,225 17						$ 11,225 17	
Unpaid Dividends 1894 Stock 3%	21 15						21 15	
	39,840 74	*38,475 61*	*$13,758,398 28*	*$ 383,106 43*	*$13,755,527 42*	*$ 203,770 99*	*42,711 60*	*217,811 05*
Payable in New York — Payables à New-York								
1915 Loan due 1917, 5%		50 00						50 00
1916 Loan due 1921, 5%		1,400 00						1,400 00
1916 Loan due 1926, 5%		1,225 00						1,225 00
1916 Loan due 1931, 5%		2,850 00				100 00		2,750 00
1917 Loan due 1919, 5%		1,200 00						1,200 00
1919 Loan due 1921, 5½%		55 00						55 00
1919 Loan due 1929, 5½%	55 00	2,334 75				22 00	55 00	2,312 75
1922 Loan due 1952, 5%, 1 year on $100,000,000	150 00	36,750 00	849,725 00	4,150,275 00	849,750 00	4,137,725 00	125 00	49,300 00
1924 Loan due 1925, 4%		20 00						20 00
1926 Loan due 1936, 4½%, 1 year on $40,000,000		48,105 00		1,800,000 00		1,798,155 00		49,950 00
1930 Loan due 1960, 4%, 1 year on $100,000,000	1,120 00	233,040 00	391,580 00	3,608,420 00	391,720 00	3,589,640 00	980 00	251,820 00
1932 Treasury Notes due, 1933, 4%		666 69				333 33		333 36
1933 Treasury Notes due 1934, 4%, 8 months on $60,000,000		3,680 00		1,600,000 14		1,603,533 47		146 67
1934 Promissory Notes due 1935, 2%, 6 months on $50,000,000			500,000 00		500,000 00			
	1,325 00	*331,376 44*	*1,741,305 00*	*11,158,695 14*	*1,741,470 00*	*11,129,508 80*	*1,160 00*	*360,562 78*
Total	41,165 74	1,645,858 55	52,936,539 69	79,440,632 16	52,933,733 83	79,271,849 73	43,971 60	1,814,640 98

NOTE — REMARQUE

(a) Outstanding interest cheques deposited to credit of Receiver General during 1934-35 —— Chèques d'intérêts impayés et déposés au crédit du Receveur général en 1934-35.

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission — Commission du district fédéral

Government Grounds — Terrains du Gouvernement

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Receipts — Recettes		
Parliamentary Appropriation, Vote 104	$ 48,691 75	
Refunds of wage overpayments	6 42	
Cheques not presented for payment	8 00	
	$	48,706 17
Disbursements as detailed below — Déboursés détaillés ci-après		48,690 96
Unexpended balance refunded to Receiver General — Balance inemployée reversée au Receveur Général		15 21

DETAILS OF DISBURSEMENTS — DÉTAIL DES DÉBOURSÉS

Wages to foremen, labourers, etc	33,781 34	
Materials, repairs, supplies, etc.: Federal District Commission, tools, supplies, trucking, $6,676.94; K. McDonald, seeds, etc., $1,218.29; C. C. Ray, coal, $1,388.60; payments under $1,000: auto and truck repairs and accessories, $89.09; cement, $19.72; construction supplies, $36.24; dust layer, $182.85; electricity, $485.39; electrical supplies, $145.53; fence pickets, $83.06; flowers, seeds, etc., $232.37; flower pots, $88.95; gasoline and oil, $202.28; glass, $455.03; grass seed, $96; hardware, $300.03; lawn mowers and repairs, $758.85; lumber, $53.53; leather goods, $6.40; machine supplies and repairs, $494.93; paint and varnish, $131.21; plumbing, $206.47; road surfacing, $135.03; rubber goods, $260.85; salt, $29.70; sodding, $745.28; stationery, $119.05; stone and gravel, $152.18; tools, $10.90; toilet supplies, $13.84; water service, $30.95; sundries, $17.38	14,866 92	
Various Outlay: express, $9.10; telephone exchange service, $33.60	42 70	
Total Disbursements — Total des déboursés		48,690 96

Rideau Hall and Research Building Grounds — Parcs de Rideau Hall et du Conseil des Recherches

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Receipts — Recettes		
Parliamentary Appropriation, Vote 225	$ 55,000 00	
Work for Government and others	160 36	
Cheques not presented for payment	27 72	
	$	55,188 08
Disbursements as detailed below — Déboursés détaillés ci-après		54,988 28
Unexpended balance refunded to Receiver General — Balance inemployée reversée au Receveur général		199 80

DETAILS OF DISBURSEMENTS — DÉTAIL DES DÉBOURSÉS

Wages to foremen, labourers, etc	$ 21,156 26	
Materials, repairs, supplies, etc.: Federal District Commission, tools, supplies, and trucking, $7,597.86; Frosst Steel and Wire Co., iron fence, $10,556.87; J. Hopfinger, erecting fence, $1,115; T. S. Kirby Co., Ltd., cement, $1,978.85; O. Noel, stone, $1,438.60; Wright Bros., stone, $1,137.22; payments under $1,000; asphalt, $471.91; auto repairs and accessories, $16.76; construction supplies, $26.39; coal, $127.69; concrete, $884.17; electrical supplies, $114.66; electricity, $117.10; engineering supplies, $61.68; fertilizer, $79.40; fence carving, $296; gasoline, and oil $235.10; grass seed, $154; hardware, $361.22; lawn mower and repairs, $818.85; leather goods, $5.50; lumber, $607.92; machine supplies and repairs, $138.83; paint and varnish, $32.42; plastering, $25; plumbing, $5.86; road surfacing, $842.12; rubber goods, $73.01; salt, $13.50; sand, stone and filling, $2,397.40; seeds, $510.27 sodding, $403.74; stone cutting, $535.24; tennis net, $58.85; sundries, $24.11, rental of equipment, $448.35	33,711 45	
Various Outlay: express $117.22; sundries, $3.35	120 57	
Total Disbursements — Total des déboursés		54,988 28

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

Balance brought forward April 1, 1934		$ 6,044 18
Receipts for 1934–35 as detailed below	$ 223,665 60	
Less—Disbursements for 1934–35 as detailed below	213,757 59	
Excess of Receipts over Disbursements — Excédent des recettes sur les déboursés		9,908 01
Balance in hands of Commission, March 31, 1935— Balance entre les mains de la Commission, le 31 mars 1935		15,952 19

DETAILS — DÉTAIL

RECEIPTS — RECETTES

Dominion Government, statutory grant	185,500 00	
Dominion Government—Vote 340: To provide for maintenance and improvement of properties under the control of the Federal District Commission	10,000 00	
Interest allowed by bank on deposits	165 36	
Labour and materials provided for Government Departments repaid	21,257 92	
Rentals of Bate Island and Rockcliffe Park booths and boat house at Dow's Lake	1,698 53	
Sundry receipts	5,043 79	
Total Receipts — Total des recettes		223,665 60

DISBURSEMENTS — DÉBOURSÉS

Salaries of Staff: A. Chevrier, asst. secretary, $3,150; F. T. Clark, clk., $1,764; H.R. Cram, secy., Dec. 10, 1934 to Mar. 31, 1935, $971.25; A.K. Hay, consulting engineer, $1,000; J. A. Hawley, clk., April 1, 1934 to Oct. 31, 1934, $1,029; A. Stuart, superintendent of works, $5,400	13,314 25	
Wages to foremen, labourers, mechanics, etc	129,405 63	
Pensions to injured employees: L. Bond, $240; N. Carpentier, $204; L. Leblanc, $108	552 00	
Materials, supplies, trucking, etc.: British American Oil Co., gas and oil, $1,366.21; Bitspray Co., dust layer, $2,190.69; Campbell Motors, auto and auto repairs, $1,214.37; Carleton Motors, auto and auto repairs, $1,817.87; D. Grandmaître, gravel, sand and filling, $1,364.86; Horner Motors, auto and auto repairs, $1,025.36; T. S. Kirby Co., Ltd., cement, $1,301.96; Leyland Motors, truck, $7,950; Ottawa Electric Co., electricity, $5,081.48, repairs, $1,140.60; Ottawa Ready Mix Cement Co., $2,880.60; E. F. Phillips, electric wiring, $2,120.74; C. C. Ray, coal, $1,702.44; payments under $1,000; agricultural implements, $375; automobile and truck repairs and accessories, $1,753.98; cement and lime, $645.34; clock repairs, $35.50; coal and wood, $822.49; cotton waste, $99.75; dry goods, $77.07; electricity, $181.12; electrical supplies and repairs, $1,863.90; engineering supplies, $44.94; feed, grain and seed, $408.70; fertilizer, $328.85; fence pickets and erecting fence, $923.95; filling, sand and stone, $1,762.66; garden supplies, $706.09; gasoline, oil and grease, $2,366.24; glass, $22.34; grass seed, $98.50; lawn mower and repairs, $349.39; leather goods and repairs, $140.09; lumber, $432.18; machine parts and repairs, $2,343.46; metal work, $579.74; miscellaneous hardware, $940.05; neon signs, $11.50; paint and varnish, $721.97; plants and flowers, $1,042.22; photographers' supplies, $30.26; plumbing and piping, $1,350.05; pump, $300; resawing lumber, $73.50; road surfacing, asphalt, etc., $1,594.99; rubber supplies, etc., $1,026.40; sodding, $544.16; stationery, $441.51; surgical supplies, $10.59; toilet supplies, $224; tree food and equipment, $164; tents, awnings, etc., $76.32; uniforms, clothing, etc., $77.55; water pipe repairs, $36.90; wreaths, $36; sundries, $41.79; purchase of Rockcliffe Park booth, $50	56,312 22	
Travelling allowance, A. Stuart	800 00	
Grant to A. K. Hay for special services	500 00	
Mosquito control, $1,000	1,000 00	
Various Outlay: payments under $1,000; assessors fees, $50; automobile and truck licences, $144; car tickets, $60; excise stamps, $219; express and freight, $159.95; insurance, $423.44; legal fees, $545.82; maintenance of railway level crossing, including signals, $711.53; medical and hospital services, $52.50; membership fees in Park Institute, $10; postage stamps, $160; printing, $5.10; realtor's fees, $200; rental of Neon sign, $100; subscriptions to newspapers, $18; surveyors fees, $72.12; taxes, $1,327.22; telephone service, $454.32; various rentals, $124; valuations, $15; sundries, $21.49	4,873 49	
Acquisition of properties: Dagenais property, $6,056.51; legal fees, $943.49	7,000 00	
Total Disbursements — Total des déboursés		213,757 59
Excess of Receipts over Disbursements — Excédent des recettes sur les déboursés		9,908 01

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Con. — Commission du district fédéral–Suite

COMPARISON OF ESTIMATES APPROVED BY THE GOVERNOR GENERAL IN COUNCIL WITH ACTUAL EXPENDITURE IN 1934-35

COMPARAISON ENTRE LES CRÉDITS, AUTORISÉS PAR LE GOUVERNEUR GÉNÉRAL EN SON CONSEIL, ET LES DÉPENSES DE 1934-35

—	Estimates — Crédits	Expenditure — Dépenses	Unexpended — Non employés	Over-expended — Dépassés
General				
Office Staff	$ 13,314 25	$ 13,314 25		
Contingencies	9,000 00	8,571 82	$ 428 18	
Machinery, repairs, etc.	25,000 00	22,694 79	2,305 21	
	47,314 25	*44,580 86*	*2,733 39*	
Maintenance				
Eastern Section	49,500 00	49,493 97	6 03	
Western Section	66,500 00	67,168 29	.....	$ 668 29
Greenhouse	11,700 00	12,047 48	.....	347 48
Nursery	4,800 00	4,795 17	4 83	
	132,500 00	*133,504 91*	*10 86*	*1,015 77*
New Work				
Echo Drive	8,886 18	8,886 18		
Gilmour Property	6,600 00	6,599 25	0 75	
Brown's Inlet	1,000 00	1,046 85	.....	46 85
	16,486 18	*16,532 28*	*0 75*	*46 85*
Sundries				
Mosquito Control	1,000 00	1,000 00		
Work for Government and Others	9,500 00	11,139 54	.....	1,639 54
	10,500 00	*12,139 54*	.....	*1,639 54*
Properties				
Dagenais	7,000 00	7,000 00		
Total	213,800 43	213,757 59	2,745 00	2,702 16

NOTE — REMARQUE—This statement has been compiled from information furnished by the Federal District Commission and has been certified by the Secretary as being in agreement with their records. The distribution of expenditure under the various projects has not been verified in this office—*A.G.*
Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral et certifié par son secrétaire comme étant conforme à ses livres. La répartition des dépenses des différents projets n'a pas été vérifiée dans ce Bureau—*A.G.*

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission-Con. — Commission du district fédéral-Suite

SUMMARY OF EXPENDITURE FOR 1934-35 AND TO MARCH 31, 1935
SOMMAIRE DES DÉPENSES DE 1934-35 ET MONTANT GLOBAL DÉPENSÉ LE 31 MARS 1935

	Expenditure in 1934-35 — Dépenses en 1934-35	Total expenditure to Mar. 31, 1935 — Dépenses totales au 31 mars 1935
CONSTRUCTION AND MAINTENANCE CONSTRUCTION ET ENTRETIEN		
Bronson and Somerset St. Parks—construction		$ 7,504 62
" " " maintenance	$ 2,077 73	37,375 69
Central Park—construction		67,555 68
" maintenance	7,823 88	153,589 80
Clemow and Monkland Avenues—construction		43,301 85
" " " maintenance		44,837 72
Confederation Park—construction		1,663,940 68
" " maintenance	6,740 19	34,218 17
Dow's Lake Playground—construction		14,140 30
Green and Maple Island—construction		22,866 64
" " maintenance	958 00	3,445 19
Greenhouse and Nursery—construction		46,839 17
" " " maintenance	16,842 65	161,999 64
Hull City Hall Park		5,307 03
Island Park Driveway—construction		295,279 92
" " " maintenance	13,385 65	149,629 32
" Bridges		749,880 36
King Edward Avenue and Park—construction	7,000 00	162,166 33
" " " maintenance	6,549 92	134,319 51
Lake Flora Park—construction		68,159 72
" " maintenance	1,472 72	7,511 08
Macdonald Gardens—construction		23,904 48
" " maintenance	3,168 24	67,348 31
Majors' Hill Park		4,216 00
Minto Bridges—construction		45,450 13
" maintenance		20,284 07
National Park—construction		223,848 25
" maintenance	3,120 90	121,588 89
Nepean Park and Drive—construction		174,313 21
" " " maintenance	4,923 47	99,405 46
Rideau Canal Driveway—construction	8,886 18	752,435 98
" " " maintenance	34,498 27	680,360 74
Rockliffe Park—construction		238,826 74
" " maintenance	22,928 31	209,462 31
Rideau River Park—construction		46,594 72
" " " maintenance	2,311 90	11,057 60
Stanley Avenue		2,454 74
Strathcona Park—construction		56,242 91
" " maintenance	4,221 46	95,728 05
Val Tétreau Park—construction		5,990 08
" " " maintenance	1,169 85	6,986 57
Snow Removal		5,818 15
C.N. Rly. property, Nicholas St.—construction		8,174 88
" " " " maintenance	1,311 77	3,178 92
Parc Jacques Cartier—construction	6,599 25	27,351 97
maintenance		542 06
Brown's Inlet—construction	1,046 85	1,046 85
Rideau Hall Grounds—construction	37,830 81	108,903 85
" " " maintenance	13,095 45	34,857 12
Research Bureau Grounds—planting		2,987 60
" " " maintenance	4,062 02	8,060 97
Government Grounds—maintenance	48,690 96	48,690 96
	260,716 43	*7,009,980 99*

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Federal District Commission–Conc. — Commission du district fédéral–Fin

SUMMARY OF EXPENDITURE FOR 1934-35 AND TO MARCH 31, 1935—*Conc.*

SOMMAIRE DES DÉPENSES DE 1934-35 ET MONTANT GLOBAL DÉPENSÉ LE 31 MARS 1935—*Fin*

—	Expenditure in 1934-35 — Dépenses en 1934-35	Total expenditure to Mar. 31, 1935 — Dépenses totales au 31 mars 1935
GENERAL — EN GÉNÉRAL		
Superintendence	$ 13,314 25	$ 232,528 57
Interest on Bank overdrafts	.....	11,878 86
Machinery, rolling stock, etc., contingencies	32,266 61	440,254 15
Syenite Quarry	.....	3,514 75
Alterations to Carling Avenue Shops	.....	3,839 84
Boathouse, Dow's Lake	.....	29,732 14
Storage Shed and Garage	.....	94,789 87
Redemption of Debentures, interest	.....	72,906 16
	45,580 86	*889,444 54*
OTHER DISBURSEMENTS — AUTRES DÉBOURSÉS		
Sundry work by Commission (refunded)	11,139 54	296,074 14
Redemption of Debentures, principal	.....	270,373 84
	11,139 54	*566,447 98*
Total	* 317,436 83	8,465,873 31

NOTE — REMARQUE—

This statement has been compiled from information furnished by the Federal District Commission. The distribution of expenditure under the various projects has not been verified in this office.—*A.G.* — Cet état fut établi d'après les renseignements fournis par la Commission du district fédéral. La répartition des dépenses des différents projets n'a pas été vérifiée dans ce Bureau—*A.G.*

*Including expenditures of Government Grounds and Rideau Hall Grounds of $48,690.96 and $54,988.28 repectively detailed on page 45. — Y compris les dépenses afférentes aux terrains du Gouvernement et au parc de Rideau Hall, s'élevant respectivement à $48,690.96 et à $54,988.28 détaillées page 45.

National Battlefields Commission — Commission nationale des champs de bataille

CASH ACCOUNT — COMPTE DE CAISSE

SUMMARY — SOMMAIRE

—	Balance on hand April 1, 1934 — En caisse le 1er avril 1934	Receipts — Recettes	Disbursements — Déboursés	Balance on hand Mar. 31, 1935 — En caisse le 31 mars 1935
Land Account	$ 12,215 68	$ 1,072 41	.....	$ 13,288 09
Quebec Tercentenary Account	2,719 21	.....	.....	2,719 21
Administration Account	5 39	7,508 20	$ 7,331 49	182 10
Construction Account	3,892 43	5,502 25	9,303 57	91 11
Maintenance of Park Account	5,422 58	58,277 36	56,016 35	7,683 59
	24,255 29	72,360 22	72,651 41	23,964 10

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

National Battlefields Commission–Conc. — Commission nationale des champs de bataille–Fin

CASH ACCOUNT-*Conc.* — COMPTE DE CAISSE-*Fin*

DETAILS — DÉTAIL

RECEIPTS — RECETTES

Land Account—		
Town of Montcalm, 23rd annual payment on loan of $13,924.90 amortized at 30 years, $464.16; interest on loan, $246.28	$ 710 44	
Interest allowed by bank on balances	361 97	
	1,072 41	
Administration Account—		
Amount allocated from Dominion Government Grant	7,500 00	
Interest allowed by bank on balances	8 20	
	7,508 20	
Construction Account—		
Amount allocated from Dominion Government Grant	5,447 58	
Interest allowed by bank on balances	54 67	
	5,502 25	
Maintenance of Park Account—		
Amount allocated from Dominion Government Grant	57,952 42	
Interest allowed by bank on balances	98 10	
Contribution from residents of Avenue de Bernieres *re* snow removal	200 00	
Refund of duties on bulbs	1 84	
Refund of loan to Administration Account	25 00	
	58,277 36	
	$	72,360 22

DISBURSEMENTS — DÉBOURSÉS

Administration Account—		
Staff: C. E. Gauvin, secy., $2,700; G. Langlois, clk., $1,800; G. Legendre, clk., 2 mos. to Mar. 31, 1935, $90	4,590 00	
Banque Canadienne Nationale: rent of offices, $2,291.68; lighting, $58.80.	2,350 48	
Payments under $1,000: printing and stationery, $70.58; surveyors fees, $157.40; telephone exchange service, $77.40; sundries, $60.63	366 01	
Repayment of loan from Maintenance Account	25 00	
	7,331 49	
Construction Account—		
Labourers	6,179 79	
Colas Roads Ltd., road binder	1,674 39	
Payments under $1,000: cement, $196.47; interest on bank overdraft, $0.65; metal work, $42.45; sand, stone and filling, $1,209.82	1,449 39	
	9,303 57	
Maintenance of Park Account—		
E. Altherr, supt.: salary, $3,600; allowance for heating and lighting, $50	3,650 00	
G. Langlois, clk	374 40	
Wages: constables, $6,035.21; labourers, $24,506.82	30,542 03	
Colas Roads Ltd., road binder	3,708 30	
Imperial Oil Ltd., gas and oil	1,610 05	
Quebec Power Co., electricity	1,949 18	
Jos. Vezina, stone	2,354 01	
Payments under $1,000: auto and truck supplies and repairs, $948.86; bulbs, seeds, etc., $1,256.63; clothing, $101.75; construction and engineering supplies, $262.12; drawing supplies, $49; dry goods, $288.98; electrical supplies and repairs, $215.97; fence pickets, $179.95; fertilizer, $519; flower pots, $114.44; freight and express, $39.44; fuel, $1,671.40; gas, oil, etc., $218.05; insurance premiums, $758.03; lighting standards, and repairs, $369.80; lumber, $256.47; paint, etc., $614.03; plants, flowers, etc., $155.94; plumbing, piping, etc., $146.86; printing, stationery, etc., $73.94; sand, stone, filling, etc., $49.12; shoes, $25.18; snow removal, $974.40; sundry hardware, $1,048.80; sundry machine repairs, $301.02; taxes, $258.82; telephone exchange service, $186.81; toilet supplies, $141.26; tractor, $465; trees, $80; sundries, $57.31	11,828 38	
	56,016 55	
		72,651 41
Excess of Disbursements over Receipts — Excédent des déboursés sur les recettes		291 19

FINANCE DEPARTMENT–Con. — MINISTÈRE DES FINANCES–Suite

Accounts of the Royal Canadian Mint — Comptes de la Monnaie Royale du Canada

GOLD PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1935
COMPTE DES ACHATS D'OR POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

DR.

Balance, April 1, 1934, stock on hand		$ 1,364,064 88
Payments for gold deposits purchased		66,412,984 50
Amounts transferred to Casual Revenue—		
Charges for refining and assaying Volume II, Part "F" page 4	$ 145,520 49	
Charges for handling and storage, Volume II, Part "F", page 4 *a*	303,692 69	
Gain in refining January 1, 1934 to March 31, 1935, Volume II, Part "F", page 4	31,548 77	480,761 95
		68,257,811 33

CR.

Gold bullion shipped to Comptroller of Currency for the Treasury	54,082,261 78	
Storage on gold sold	785,463 32	
Gold bullion sold by the Bank of Canada for Treasury	5,825,205 96	60,692,931 06
Premium paid on gold purchased transferred to "Premium, Discount and Exchange" Account, Volume II, Part "F", page 4 *b*		7,075,889 46
Proceeds of sales of fine gold, proof plate, sweep, etc		201,286 12
Silver in Gold deposits transferred to debit of Silver Purchase Account		183,469 57
Balance, March 31, 1935, stock on hand		104,235 12
		68,257,811 33

a—In addition to this amount, handling charges amounting to $4,413.47 were deducted from refunds of tax $1,358.02 was also received by the Comptroller of Currency and deposited to Casual Revenue.

b—1. In addition to this figure, the following amounts of premium were charged direct to "Premium, Discount and Exchange" Account—

Premium paid by Royal Canadian Mint	33,734,091 16	
Interest on preliminary payments deducted from premium paid to depositors by Royal Canadian Mint	3,111 56	
Premium paid by Royal Canadian Mint on gold purchased by Dominion Assay Office	6,538 71	33,743,741 43

2. Also premium amounting to $542,189.38 was transferred from the Gold Purchase Account of the Dominion Assay Office to "Premium, Discount and Exchange" Account.

SILVER PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1935
COMPTE DES ACHATS D'ARGENT POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

DR.

Balance, April 1, 1934, stock on hand		$ 2,297,093 39
Smooth and mutilated coin withdrawn from circulation	$ 904,973 44	
Silver in Gold Deposits transferred from Gold Purchase Account	183,469 57	
Silver purchased from Dominion Assay Office Vancouver	3,824 23	
Silver purchased	687,478 68	1,779,745 92
Profits on coinage and sale of silver to Bank of Canada transferred to Casual Revenue Volume II, Part "F" page 4		181,031 42
		4,257,870 73

FINANCE DEPARTMENT–Conc. — MINISTÈRE DES FINANCES–Fin

Accounts of the Royal Canadian Mint –Conc. — **Comptes de la Monnaie Royale du Canada**–Fin

SILVER PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1935–*Conc.*
COMPTE DES ACHATS D'ARGENT POUR L'ANNÉE TERMINÉE LE 31 MARS 1935–*Fin*

CR.

Silver Coin shipped to Assistant Receivers General during year		$ 166,300 00
Proceeds of sales of Silver	$ 40,462 16	
Proceeds of sales of Silver to Bank of Canada	986,363 18	
		1,026,825 34
Balance, March 31, 1935, stock on hand		3,064,745 39
		4,257,870 73

NICKEL PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1935
COMPTE DE L'ACHAT DE NICKEL POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

DR.

Balance, April 1, 1934, stock on hand		$ 44,093 81
Nickel blanks purchased	$ 39,811 01	
Smooth and mutilated coin withdrawn from circulation	614 77	
		40,425 78
Profit on coinage for year, transferred to Casual Revenue, Volume II, Part "F", page 4		161,086 78
		245,606 37

CR.

Nickel coin shipped to Assistant Receivers General during year	192,500 00
Balance, March 31, 1935, stock on hand	53,106 37
	245,606 37

COPPER PURCHASE ACCOUNT FOR YEAR ENDED MARCH 31, 1935
COMPTE DES ACHATS DE CUIVRE POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

DR.

Balance, April 1, 1934, stock on hand	$ 11,582 74
Smooth and mutilated coin withdrawn from circulation	3,639 39
Profit on coinage for year, transferred to Casual Revenue, Volume II, Part "F", page 4	51,523 74
	66,745 87

CR.

Copper coin shipped to Assistant Receivers General during year	57,300 00
Balance, March 31, 1935, stock on hand	9,445 87
	66,745 87

IMMIGRATION AND COLONIZATION DEPARTMENT
MINISTÈRE DE L'IMMIGRATION ET DE LA COLONISATION

Empire Settlement Scheme—Assisted Passage Loan Account
Projet d'Établissement Impérial—Compte des prêts pour frais de traversée

BALANCE SHEET, MARCH 31, 1935 — BILAN AU 31 MARS 1935

ASSETS — ACTIF

Loans outstanding:		
Nominated Persons	$	135,697 04
Hebrideans		53,058 95
Household workers		47,588 79
		236,344 78

LIABILITIES — PASSIF

Investment Accounts:		
Imperial Government		116,187 72
Dominion Government		120,157 06
		236,344 78

CASH ACCOUNT, YEAR ENDED MARCH 31, 1935
COMPTE DE CAISSE, 31 MARS 1934 AU 31 MARS 1935

RECEIPTS — RECETTES

Collections from Migrants	$	287 48
Refund by Imperial Government		24 75
Amounts credited in respect of 30 per cent reduction in loans to migrants made under Section 70 of the Soldier Settlement Act—		
Dominion Government's proportion		2,499 34
Imperial Government's proportion		2,556 18
		5,055 52
		5,367 75

DISBURSEMENTS — DÉBOURSÉS

Collections refunded under section 70 of the Soldier Settlement Act and applied to reduction of loans under 3,000 Family Settlement Scheme—	
Dominion Government's proportion	1,523 77
Imperial Government's proportion	1,580 61
Amount deposited in error	24 75
Payment to Dominion Government of its share of collections from migrants	143 74
Payment to Imperial Government of its share of collections from migrants	143 74
30 per cent reduction in outstanding assisted passage accounts of settlers under 3,000 Family Settlement Scheme—	
Dominion Government proportion	975 57
Imperial Government proportion	975 57
	5,367 75

INDIAN AFFAIRS DEPARTMENT
DÉPARTEMENT DES AFFAIRES INDIENNES

Indian Trust Fund — Fonds fiduciaires des Indiens

Balance at credit of Indian Trust Fund Accounts, April 1, 1934— Solde créditeur, le 1er avril 1934, des comptes des Fonds fiduciaires des Indiens		$13,602,564 74
Add — Ajouter:		
Receipts credited to the Fund for the year ending March 31, 1935 — Recettes créditées au fonds pendant l'année terminée le 31 mars 1935—		
Interest for 12 m. on above balance: 6 p.c. on $1,089,844.37; 5 p.c. on $12,512,720.37	$ 691,026 67	
Grants to aid Trust Funds, paid from appropriations— Robinson Treaty Annuities Account No. 26, $5,000; Suppression of Liquor Traffic Account No. 310, $9,500	14,500 00	
Grants from New England Society: Mohawk Institute, $4,944.37; Lytton Residential School, $5,938.12	10,882 49	
New England Society *re* litigation Six Nations	31,441 08	
Collections during year—		
Rentals	117,338 85	
Land sales	115,021 31	
Compensation to Long Plain Band for land, Vote 329	14,000 00	
Timber dues and sales	46,578 46	
Provincial subsidies *re* roadwork	15,173 53	
Gravel	4,445 30	
Right of way, improvements, compensations	13,045 97	
Liquor fines	4,790 46	
Permits and fees	2,057 59	
Miscellaneous receipts	32,626 93	
Repayments by Indians: loans, general, $26,828.25, Soldier Settlers, $10,095.48; seed grain, $5,688.40	42,612 13	
Deposits to Savings Accounts No. 201	30,464 06	
Transfers between band accounts, contra	48,005 60	
Advance from Soldier Settlement of Canada for loans to Indian soldier settlers	8,108 98	
Outstanding cheques 1932-33	1 00	
Refunds and adjustments as reported, 1933-34	1,192 94	
	1,243,313 35	
Deduct — Déduire:		
Disbursements for the same period— Déboursés pendant la même période—		
Salaries and wages	$ 65,292 97	
Building material and repairs	36,386 60	
Enfranchisements	13,073 00	
Electric light, power and telephone charges	2,956 03	
Farm equipment and machinery	24,085 44	
Farming operations	6,094 14	
Fencing	3,187 92	
Live stock	20,159 58	
Medical and hospital care	55,844 68	
Prevention of liquor traffic	10,219 96	
Relief	111,314 47	
Repairs to roads and bridges	50,977 34	
Security deposits returned to contractor	484 58	
Security timber deposits transferred to Contractors' Security Fund	9,069 50	
Seed Grain	23,508 35	
Timber protection	5,625 31	
Wells	3,733 55	
Miscellaneous	29,204 12	
Outstanding advances refunded in 1935-36	1,126 63	
Distributions to Indians: interest moneys, $372,463.18; rents, $47,148.52; land receipts, $17,871.12; timber receipts, $13,598.85; fire insurance and compensation for losses, $3,764.54	454,846 21	
Loans to Indians: general, $4,709.55; Soldier Settlement, $2,509.89	7,219 44	
Transfers between band accounts, contra	48,005 60	
Grants for maintenance: Mohawk Institute, $3,000; Lytton Residential School, $2,500	5,500 00	
Outstanding cheque paid 1923-24	15 00	
Soldier Settlement of Canada, repayments of loans by Indian soldier settlers	10,095 48	
Withdrawal by Indians from Savings	37,203 51	
		1,035,229 41
Excess of Receipts over Disbursements of the Fund for 1934-35 — Excédent des recettes sur les déboursés à même le fonds en 1934-35		208,083 94
Balance at credit of Indian Trust Fund Accounts, March 31, 1935 — Balance créditrice du fonds fiduciaire des Indiens le 31 mars 1935		13,810,648 68

INDIAN AFFAIRS DEPARTMENT–Conc.

DÉPARTEMENT DES AFFAIRES INDIENNES–Fin

Principal Unmatured and Principal and Interest in arrears (Indian Trust Funds) as at March 31, 1935

Capital à échoir et capital et intérêts dus le 31 mars 1935 (Fonds fiduciaires des Indiens)

Service	Principal Unmatured — Capital à échoir	Principal and Interest in Arrears — Capital et intérêts dus	Total
Indian Land Sales:			
Reserve			
Alexander	$ 799 60	$ 1,873 91	$ 2,673 51
Assiniboine	.....	4,271 73	4,271 73
Beaver	74,711 95	98,918 57	173,630 52
Blackfoot	151,992 11	601,820 46	753,812 57
Bobtail & Samson	10,140 00	70,549 89	80,689 89
Cote	1,710 18	10,702 70	12,412 88
Crooked Lakes	6,876 80	34,818 54	41,695 34
Cumberland	1,362 20	809 94	2,172 14
Duffield	1,436 65	751 71	2,188 36
Fishing Lake	.....	16,859 59	16,859 59
Gamblers	216 00	.....	216 00
Grizzly Bear & Lean Man	649 86	5,208 50	5,858 36
Highgate	2,425 34	2,544 38	4,969 72
Key	5,283 75	16,209 17	21,492 92
Keeseekoose	5,046 36	5,984 34	11,030 70
Kylemore	.....	115 05	115 05
Lakeview	.....	47 97	47 97
Lestock	.....	195 46	195 46
Little Black Bear	31,640 53	52,205 96	83,846 49
Little Bone	4,905 79	425 28	5,331 07
Louis Bull	1,054 37	15,025 61	16,079 98
Ma-Me-O-Beach	652 50	1,513 75	2,166 25
Michel	1,278 40	8,181 35	9,459 75
Mistawasis	5,077 19	7,386 72	12,463 91
Moosomin & Thunderchild	22,521 82	105,360 35	127,882 17
Muscowequan	9,893 43	30,435 44	40,328 87
Muscowpetung	2,869 28	11,138 32	14,007 60
Nipissing	3,067 89	2,189 52	5,257 41
Pas, The	230 00	9,850 70	10,080 70
Pasqua	20 75	18,276 97	18,297 72
Peace River	23,630 91	34,003 48	57,634 39
Rainy River	1,519 38	3,928 67	5,448 05
Roseau River	1,260 00	2,772 06	4,032 06
Sharphead	.....	5,986 54	5,986 54
St. Peters	9,162,43	13,119 64	22,282 07
Saddle Lake	8,178 21	70,714 59	78,892 80
Stony Plain	549 45	8,799 32	9,348 77
Swan Lake, Man	.....	1,958 46	1,958 46
Swan Lake, Sask	.....	145 08	145 08
Wabamun	1,357 10	8,303 73	9,660 83
Total	391,520 23	1,283,403 45	1,674,923 68

NOTE.—See in Introduction, Chapter "Sundry Departmental Accounts". — REMARQUE.—Voir dans l'Introduction, le chapitre intitulé "Comptes divers des ministères".

INTERIOR DEPARTMENT — MINISTÈRE DE L'INTÉRIEUR

Yukon Territory — Territoire du Yukon

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE OF THE FEDERAL DEPARTMENTS IN THE YUKON TERRITORY

ÉTAT COMPARATIF DES REVENUS ET DES DÉPENSES DES MINISTÈRES DANS LE TERRITOIRE DU YUKON

Department — Ministère	1932-1933		1933-1934		1934-1935	
	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses	Revenue — Revenus	Expenditure — Dépenses
Agriculture		$ 348 50		$ 362 00		$ 362 00
Immigration and Colonization		180 00		181 00		200 00
Indian Affairs		39,977 83		33,628 13		35,772 79
Interior	$ 76,365 78	160,530 27	$ 68,069 71	111,010 07	$ 87,841 17	97,239 00
Unemployment and Farm Relief		4,000 00	604 37	5,000 00		10,000 00
Justice	241 50	19,818 60	148 00	15,116 95	92 00	16,654 75
Marine	620 00		780 00		780 00	
Fisheries	565 00		540 00		530 00	
Mines		9,561 51		5,191 98		6,518 63
National Defence	4,241 90	18,263 83	5,890 06	16,945 55	6,350 73	15,604 79
National Revenue	104,386 05	25,386 05	90,636 02	24,174 86	88,948 25	24,169 51
Post Office	12,473 30	127,313 10	13,902 31	117,135 02	11,868 63	110,850 77
Public Works	6,193 00	54,903 31	6,286 74	52,561 87	9,096 73	47,446 51
Royal Canadian Mounted Police	1,766 00	123,045 92	239 02	122,661 86	6,963 04	100,404 80
Trade and Commerce	96 50	428 35	95 75	431 50	96 00	464 10
Yukon Territory, unclaimed estates			22 00		28 95	
	206,949 03	583,757 27	187,213 98	504,400 79	212,595 50	465,687 65
Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus	376,808 24		317,186 81		253,092 15	

Yukon Territorial Government — Gouvernement du Territoire du Yukon

Consolidated Revenue Fund — Fonds du Revenu consolidé

SUMMARY — SOMMAIRE

Excess of Expenditure over Revenue 1934-35 as below	$ 12,822 69
Deduct. Credit Balance, April 1, 1934	248 93
Debit Balance, March 31, 1935 — Solde débiteur, mars 31, 1935	12,573 76

STATEMENT OF REVENUE AND EXPENDITURE — ÉTAT DES REVENUS ET DES DÉPENSES

REVENUE — REVENUS

Grants from Dominion Government		$ 60,000 00	
Revenue Collected under Ordinances			
Land taxes	$ 3,165 25		
Poll taxes	5,080 00		
Sundry taxes and licences	29,085 43		
Miscellaneous Revenue	3,422 50		
		40,753 18	
Profit from sales of liquor transferred from liquor account		50,000 00	
			$ 150,753 18

EXPENDITURE — DÉPENSES

Salaries	6,210 00	
Travelling Expenses	912 27	
Yukon Council	2,074 34	
Schools	36,565 70	
Grants, Public Health, etc	56,734 47	
Roads, Bridges and Public Works	41,263 56	
Miscellaneous	19,815 53	
		163,575 87
Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus		12,822 69

INTERIOR DEPARTMENT–Con.

MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government-Con. — **Gouvernement du Territoire du Yukon**-Suite

Consolidated Revenue Fund–Con. — **Fonds du Revenu consolidé**-Suite

SUMMARY OF GRANTS AND EXPENDITURE—YUKON TERRITORIAL COUNCIL
SOMMAIRE DES CRÉDITS ET DES DÉPENSES—CONSEIL DU TERRITOIRE DU YUKON

—	Grants — Crédits	Expenditure — Dépenses	Grant not used — Crédits non employés	Grant exceeded — Crédits dépassés
Salaries — Traitements	$ 6,210 00	$ 6,210 00		
Travelling Expenses — Frais de voyages	700 00	912 27	.....	$ 212 27
Yukon Council — Conseil du Yukon				
Indemnity and travel	1,380 00	1,273 00	$ 107 00	
Election of new Council	2,200 00	801 34	1,398 66	
	3,580 00	*2,074 34*	*1,505 66*	
Schools — Écoles				
Dawson	13,132 00	13,718 03	.....	586 03
Mayo	3,150 00	2,997 59	152 41	
St. Mary's	2,970 00	2,970 00		
Whitehorse	8,615 00	8,357 35	257 65	
Carcross	2,300 00	2,265 93	34 07	
Auto Transportation	2,000 00	2,095 00	.....	95 00
Generally	3,800 00	4,161 80	.....	361 80
	35,967 00	*36,565 70*	*444 13*	*1,042 83*
Grants, Public Health, etc. — Allocations, hygiène publique, etc.				
Hospitals	25,550 00	25,550 00		
Medical Health Officers	1,620 00	1,620 00		
Public Health and care of indigents	9,928 00	20,380 78	.....	10,452 78
Libraries	1,775 00	1,683 69	91 31	
City of Dawson	7,500 00	7,500 00		
Grants, Territorial Agents and towns	11,494 00	11,588 54	.....	94 54
Assay Office, Keno	4,810 00	4,702 77	107 23	
Aviation Fields	150 00	147 65	2 35	
	62,827 00	*73,173 43*	*200 89*	*10,547 32*
Roads, Bridges and Public Works — Routes, ponts et travaux publics				
Glacier, Summer and Winter	3,200 00	2,446 19	753 81	
Dawson Cable Ferry	1,900 00	2,943 13	.....	1,043 13
Bonanza to Indian	3,050 00	3,159 46	.....	109 46
Hunker-Dominion	7,000 00	6,714 97	285 03	
Klondike Road	2,200 00	2,850 80	.....	650 80
Mayo District Roads	3,000 00	2,618 59	381 41	
Whitehorse District Roads	3,000 00	2,875 61	124 39	
Winter Roads	4,450 00	3,370 14	1,079 86	
Equipment and Maintenance	7,425 00	7,174 52	250 48	
Railway Bridge Dismantling	1,000 00	755 73	244 27	
Construction Ferry Barge	1,050 00	1,250 00	.....	200 00
Sundry Roads and General Expense	5,389 93	5,104 42	285 51	
	42,664 93	*41,263 56*	*3,404 76*	*2,003 39*
Miscellaneous — Divers	2,800 00	3,376 57	.....	576 57
Total	154,748 93	163,575 87	5,555 44	14,382 38

INTERIOR DEPARTMENT–Con.

MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government-Con. — **Gouvernement du Territoire du Yukon**-Suite

Consolidated Revenue Fund-Conc. — **Fonds du Revenu consolidé**-Fin

COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURE
TABLEAU COMPARATIF DES REVENUS ET DES DÉPENSES

—	1932-33	1933-34	1934-35
REVENUE — REVENUS			
Land Taxes	$ 3,288 25	$ 3,238 38	$ 3,165 25
Poll Taxes	5,150 00	4,885 00	5,080 00
Sundry Taxes and Licences	32,027 02	32,594 04	29,085 43
Miscellaneous Revenue	3,009 50	7,762 59	3,422 50
Liquor Profits	60,000 00	50,000 00	50,000 00
Territorial Revenue	103,474 77	98,480 01	90,753 18
Dominion Government Grants	105,000 00	70,000 00	60,000 00
	208,474 77	168,480 01	150,753 18
EXPENDITURE — DÉPENSES			
Salaries	6,900 00	6,210 00	6,210 00
Travelling Expenses	690 11	769 44	912 27
Yukon Council	1,419 25	1,320 00	2,074 34
Schools	44,041 04	36,304 97	36,565 70
Grants	72,748 06	70,455 67	56,734 47
Wolf and Coyote Bounties	15,668 63	11,531 36	
Roads, etc	59,991 31	38,472 74	41,263 56
Miscellaneous	2,934 18	3,373 10	19,815 53
	204,392 58	168,437 28	163,575 87
Excess of Revenue over Expenditure — Excédent des revenus sur les dépenses	4,082 19	42 73	
Excess of Expenditure over Revenue — Excédent des dépenses sur les revenus			12,822 69

INTERIOR DEPARTMENT–Con.
MINISTÈRE DE L'INTÉRIEUR–Suite

Yukon Territorial Government-Con. — Gouvernement du Territoire du Yukon-Suite

Liquor Accounts — Comptes des liqueurs

BALANCE SHEET, MARCH 31, 1935 — BILAN AU 31 MARS 1935

ASSETS — ACTIF

Cash on hand and in transit		$ 3,069 50
Inventory value of stock on hand	$ 103,953 58	
Less—Duty payable on goods in bond	20,542 22	
		83,411 36
		86,480 86

LIABILITIES — PASSIF

Overdraft at Canadian Bank of Commerce, Dawson	4,918 87	
Add Outstanding cheques	1,707 62	
		6,626 49
Surplus account—		
Balance brought forward, April 1, 1934	78,547 73	
Profit as per Profit and Loss Account	51,306 64	
	129,854 37	
Less—Payments made to Territorial Treasurer	50,000 00	
		79,854 37
		86,480 86

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED MARCH 31, 1935
COMPTE DES PROFITS ET PERTES POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

Liquor Sales		
Dawson	$ 116,844 50	
Mayo	19,795 88	
Whitehorse	23,996 75	
		$ 160,637 13
Storage allowance on goods purchased in 1934		155 62
		160,792 75
Deduct—Cost of merchandise		
Inventory, April 1, 1934	61,953 86	
Purchases	59,634 45	
Duty	32,781 87	
Freight and Marine Insurance	23,648 06	
	178,018 24	
Less—Inventory, March 31, 1935	83,411 36	
		94,606 88
Gross Profit		66,185 87
Deduct—		
Selling Expenses		
Dawson	7,222 31	
Mayo	4,106 75	
Whitehorse	3,550 17	
		14,879 23
Net Profit carried to Surplus Account — Bénéfice net porté au surplus		51,306 64

INTERIOR DEPARTMENT–Conc.

MINISTÈRE DE L'INTÉRIEUR–Fin.

Yukon Territorial Government–Conc. — **Gouvernment du Territoire du Yukon**–Suite

Liquor Accounts–Conc. — **Comptes des liqueurs**–Fin

CLASSIFICATION OF SELLING EXPENSES FOR YEAR ENDED MARCH 31, 1935
CLASSIFICATION DES FRAIS DE VENTE POUR L'ANNÉE TERMINÉE LE 31 MARS 1935

—	Salaries — Traitements	Rent — Loyer	Fuel, Light and Water — Chauffage, éclairage et eau	Insurance — Assurances	Storage and Cartage — Emmagasinage et charroi	Sundries — Divers	Total
Dawson	$ 2,880 00	.....	$ 685 75	$ 1,101 75	$ 583 35	$ 1,971 46	$ 7,222 31
Mayo	2,610 00	600 00	223 00	421 37	13 00	239 38	4,106 75
Whitehorse	2,340 00	.....	436 70	262 05	89 85	421 57	3,550 17
	7,830 00	600 00	1,345 45	1,785 17	686 20	2,632 41	14,879 23

COMPARATIVE STATEMENT OF PROFIT AND LOSS FOR LAST FIVE YEARS
ÉTAT COMPARATIF DES PROFITS ET PERTES DES CINQ DERNIÈRES ANNÉES

—	1930-31	1931-32	1932-33	1933-34	1934-35
Net Sales	$ 238,475 68	$ 188,332 43	$ 170,788 40	$ 154,604 82	$ 160,792 75
Cost of goods sold	139,659 10	109,199 50	97,433 32	90,063 29	94,606 88
Gross Profits — Bénéfices bruts.	98,816 58	79,132 93	73,355 08	64,541 03	66,185 87
Expenses — Dépenses	20,470 25	18,429 09	17,851 14	14,305 22	14,879 23
Net Profits — Bénéfices nets...	78,346 33	60,703 84	55,503 94	50,235 81	51,306 64

LABOUR DEPARTMENT — MINISTÈRE DU TRAVAIL

Government Annuities Fund — Fonds des rentes viagères de l'État

Balance at credit of Fund on April 1, 1934 — Solde créditeur du Fonds le 1er avril 1934		$35,028,475 54
Add — Ajouter		
Receipts for year ended March 31, 1935 — Recettes de l'année terminée le 31 mars 1935—		
Immediate Annuities	$ 9,904 713 50	
Deferred Annuities	3,577,200 08	
Annuity payments returned and redeposited	3,979 78	
Interest at 4 per cent to March 31, 1935	1,527,546 84	
Amount transferred from Consolidated Fund to maintain reserve, 1933-34	146,057 46	
	15,159,497 66	
Deduct — Déduire		
Disbursements for the same period — Déboursés durant la même période—		
Payments under Annuity Contracts	$ 3,101,086 05	
Payments of commuted value	13,944 69	
Premiums returned with interest	56,236 63	
Premiums returned without interest	105,513 56	
	3,276,780 93	
Excess of Receipts over Disbursements of the Fund for 1934-35 — Excédent des recettes sur les déboursés, 1934-35		11,882,716 73
Balance at credit of Fund on March 31, 1935 — Solde créditeur du Fonds le 31 mars 1935		46,906,192 27

STATEMENT OF LIABILITIES FURNISHED BY ANNUITY BRANCH
ÉTAT DU PASSIF FOURNI PAR LE SERVICE DES RENTES VIAGÈRES

Net present value of outstanding contracts — Valeur actuelle nette des contrats—		
Immediate Annuities	$17,796,068 00	
Immediate Annuities Guaranteed	10,224,835 00	
Immediate Annuities Last Survivor	7,267,125 00	
Deferred Annuities	11,889,991 00	
Total Liabilities — Total du passif		47,178,019 00
Balance at credit of Fund, March 31, 1935 — Solde créditeur du Fonds, le 31 mars 1935		46,906,192 27
Excess of Liabilities over Assets, March 31, 1935 — Excédent du passif sur l'actif le 31 mars 1935		271,826 73

MARINE DEPARTMENT —

Decayed Pilots' and Pilotage Pension Funds

—	Montreal Pilotage District — District de pilotage de Montréal	
	Dr.	Cr.
PILOTAGE FUND — FONDS DE PILOTAGE—		
Pilotage dues collected	.....	.....
Salaries, expenses and miscellaneous	.....	.....
Repayment to Consolidated Revenue Fund	.....	.....
Contribution to Pension Fund	.....	.....
	.....	.....
PENSION FUND — FONDS DE PENSION—		
Balance, April 1, 1934	.....	$ 10,151 11
Contributions by pilots or from Pilotage Fund (an amount of $287.78 being Sydney Funds was credited to St. John in error)	.....	20,832 18
Interest on investments and on cash on hand	.....	6,797 68
Sale of Dominion and Provincial bonds and interest	.....	13,365 84
Pensions paid to retired pilots and widows	$ 16,446 95	.....
Purchase of Dominion and Provincial bonds and interest	30,948 09	.....
Balance, March 31, 1935	3,751 77	.....
	51,146 81	51,146 81
INVESTMENT ACCOUNT — PLACEMENTS—		
Bonds held, April 1, 1934	.....	135,000 00
Deduct: Bonds sold during year	.....	12,000 00
		123,000 00
Add: Bonds purchased during year	.....	29,000 00
Total Bonds held March 31, 1935	.....	152,000 00
Add: Cash on hand	.....	3,751 77
Total Cash and Bonds on hand, March 31, 1935 —Total de l'encaisse et des obligations en portefeuille le 31 mars 1935	.....	155,751 77

MINISTÈRE DE LA MARINE

Fonds de Pension des Pilotes et Fonds des Pilotes invalides

British Columbia Pilotage District — District de pilotage de la Colombie Britannique		Halifax Pilotage District — District de pilotage d'Halifax		St. John Pilotage District — District de pilotage de St-Jean (N.-B.)		Sydney Pilotage District — District de pilotage de Sydney	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
.....	.....	.....	$ 92,001 20	.....	$ 49,773 52	.....	$ 52,847 12
.....	.....	$ 84,207 37	.....	$ 43,889 80	.....	$ 47,562 46	
.....	.....	2,700 00	.....	1,000 00			
.....	.....	5,093 83	.....	4,883 72	.....	5,284 66	
.....	.....	92,001 20	92,001 20	49,773 52	49,773 52	52,847 12	52,847 12
.....	17,653 08	.....	8,280 95	.....	3,865 91	.....	5,423 96
.....	$ 16,096 77	.....	5,093 83	.....	5,171 50	.....	4,996 88
.....	2,327 23	.....	5,378 83	.....	2,480 89	.....	2,929 13
.....	.....	.....	48,647 29	.....	1,100 41		
$ 2,570 00	.....	3,639 84	.....	3,893 26	.....	3,541 67	
20,716 89	.....	60,979 62	.....	4,202 27	.....	4,625 86	
12,790 19	.....	2,781 44	.....	4,523 18	.....	5,182 44	
36,077 08	36,077 08	67,400 90	67,400 90	12,618 71	12,618 71	13,349 97	13,349 97
.....	39,000 00	.....	103,893 33	.....	48,000 00	.....	58,300 00
.....	.....	.....	43,893 33	.....	1,000 00		
.....	39,000 00	.....	60,000 00	.....	47,000 00	.....	58,300 00
.....	20,000 00	.....	55,500 00	.....	4,000 00	.....	4,500 00
.....	59,000 00	.....	115,500 00	.....	51,000 00	.....	62,800 00
.....	12,790 19	.....	2,781 44	.....	4,523 18	.....	5,182 44
.....	71,790 19	.....	118,281 44	.....	55,523 18	.....	67,982 44

PUBLIC PRINTING AND STATIONERY DEPARTMENT
IMPRIMERIE ET PAPETERIE DE L'ÉTAT

King's Printer, Printing Branch — Imprimeur du Roi, Imprimerie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1934 — Solde débiteur, le 1er avril 1934			
Inventory, stock on hand — Inventaire, stock disponible		$ 186,280 36	
Operations in 1934-35 — Dépenses d'exploitation en 1934-35			
Salaries and wages		1,058,218 66	
Materials and supplies	$ 505,217 95		
Work executed outside Printing Bureau	143,318 78		
		648,536 73	
Printing and stationery, etc		20,403 12	
Miscellaneous expenses		22,383 41	
Amounts paid and subsequently refunded		40 88	$ 40 88
		1,749,682 80	
Work executed for and charged to departments			1,834,284 88
Sundry small sales			191 05
			1,834,516 81
Excess of Revenue over Expenditure on operations of 1934-35 transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation en 1934-35, virés au revenu casuel		115,608 60	
Balance, March 31, 1935 — Solde, le 31 mars 1935			
Stock on hand as per inventory — Inventaire, stock disponible			216,954 95
		2,051,471 76	2,051,471 76

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part "T", pages 8 and 9.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 8 et 9.

PROFIT AND LOSS ACCOUNT — COMPTE DES PROFITS ET PERTES

YEAR ENDED MARCH 31, 1935
ANNÉE TERMINÉE LE 31 MARS 1935

Work executed for departments — Travaux exécutés pour les ministères			
Paid during year		$ 1,834,284 88	
Sundry small sales		191 05	
			$ 1,834,475 93
Deduct — Déduire			
Cost of Material — Coût du matériel			
Paper, printing material	$505,217 95		
Work executed outside Printing Bureau	143,318 78		
		648,536 73	
Add—Stock on hand, April 1, 1934		186,280 36	
		834,817 09	
Less—Stock on hand, March 31, 1935		216,954 95	
		617,862 14	
Salaries and wages	1,058,218 66		
Office printing and stationery	20,403 12		
Office and other expenses	22,383 41		
		1,101,005 19	
			1,718,867 33
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation, viré au revenu casuel			115,608 60

PUBLIC PRINTING AND STATIONERY DEPARTMENT–Conc.
IMPRIMERIE ET PAPETERIE DE L'ÉTAT–Fin

King's Printer, Stationery Branch — Imprimeur du Roi, Papeterie

ADVANCE ACCOUNT — COMPTE D'AVANCES

Debit balance, April 1, 1934 — Solde débiteur, le 1er avril 1934		
Inventory, stock on hand — Inventaire, stock disponible	$ 75,492 17	
Operations in 1934-35 — Dépenses d'exploitation en 1934-35		
Salaries and wages	72,237 52	
Materials and supplies	819,313 26	
Printing and stationery	2,961 64	
Miscellaneous expenses	21,975 10	
Amounts paid and subsequently refunded	83 97	$ 83 97
	916,571 49	
Stationery supplied and charged to departments		941,793 62
Proceeds of sale of discarded equipment, etc		1,802 90
		943,680 49
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses d'exploitation, viré au revenu casuel	30,427 87	
Balance, March 31, 1935 — Solde au 31 mars 1935		
Stock on hand as per Inventory — Inventaire, stock disponible		78,811 04
	1,022,491 53	1,022,491 53

NOTE — REMARQUE

The details of the transactions in the above account are given in Volume II, Part "T", pages 9 to 12.
Le développement du compte ci-dessus paraît dans le Volume II, partie T, pages 9 à 12.

PROFIT AND LOSS ACCOUNT — COMPTE DES PROFITS ET PERTES

YEAR ENDED MARCH 31, 1935
ANNÉE TERMINÉE LE 31 MARS 1935

Stationery issued departments, paid for during year — Papeterie fournie aux ministères et payée pendant l'année		$ 941,793 62	
Proceeds of sale of discarded equipment, etc		1,802 90	
			$ 943,596 52
Deduct — Déduire			
Cost of goods sold — Prix de revient des articles vendus			
Purchases	$ 819,313 26		
Freight, customs, etc	21,975 10		
	$ 841,288 36		
Add—Stock on hand, April 1, 1934	75,492 17		
	916,780 53		
Less—Stock on hand, March 31, 1935	78,811 04		
		837,969 49	
Salaries and wages	72,237 52		
Office expenses	2,961 64		
		75,199 16	
			913,168 65
Excess of Revenue over Expenditure on operations transferred to Casual Revenue — Excédent des revenus sur les dépenses, viré au revenu casuel			30,427 87

DEPARTMENT OF PUBLIC WORKS
MINISTÈRE DES TRAVAUX PUBLICS

Graving Docks — Bassins de radoub

Comparative Statement of Revenue and Expenditure
Etat comparatif des revenus et des dépenses

—	1932-33	1933-34	1934-35	Total three years — Total des trois années
REVENUE — REVENUS				
Quebec, Champlain and Lorne	$ 44,170 85	$ 35,443 75	$ 43,501 89	$ 123,116 49
Kingston (leased)	.....	18,150 00	6,050 00	24,200 00
Selkirk, Repair slip	1,762 85	1,114 60	1,405 50	4,282 95
Esquimalt docks	18,798 03	30,251 03	29,076 02	78,125 08
Total	64,731 73	84,959 38	80,033 41	229,724 52
EXPENDITURE — DÉPENSES				
Quebec, Champlain and Lorne	92,734 64	73,832 23	70,918 11	237,484 98
Selkirk, Repair slip	2,794 38	2,141 43	2,341 18	7,276 99
Esquimalt docks	76,102 05	79,036 40	75,616 23	230,754 68
Total	171,631 07	155,010 06	148,875 52	475,516 65

Telegraphs — Télégraphes

Comparative Statement of Revenue and Expenditure
État comparatif des revenus et des dépenses

—	1932-33	1933-34	1934-35	Total three years — Total des trois années
REVENUE — REVENUS				
Lower St. Lawrence and Mar. Provinces	$ 27,059 88	$ 26,099 62	$ 28,947 50	$ 82,107 00
Pelee Island Cable	176 80	174 50	176 30	527 60
Saskatchewan and Alberta	18,287 24	20,245 98	21,861 90	60,395 12
Vancouver Island District	34,082 51	38,551 06	40,730 27	113,363 84
Yukon (including B.C. Northern)	65,751 03	76,967 21	79,702 57	222,420 81
Total	145,357 46	162,038 37	171,418 54	478,814 37
EXPENDITURE — DÉPENSES				
Prince Edward Island to Mainland	6,946 66	1,214 04	.....	8,160 70
Lower St. Lawrence and Mar. Provinces	126,361 57	119,157 61	130,205 50	375,724 68
Pelee Island Cable	2,582 10	1,632 43	1,484 96	5,699 49
Saskatchewan and Alberta	85,204 86	80,128 93	84,923 36	250,257 15
Vancouver Island District	90,383 09	83,467 15	88,228 24	262,078 48
British Columbia, Northern	53,991 12	56,271 58	56,329 60	166,592 30
Yukon System	106,566 89	101,242 28	104,832 82	312,641 99
Generally	4,414 78	3,534 51	3,887 18	11,836 47
Total	476,451 07	446,648 53	469,891 66	1,392,991 26

RAILWAYS AND CANALS DEPARTMENT
MINISTÈRE DES CHEMINS DE FER ET CANAUX

Government Employees Compensation Act
Loi d'Indemnisation des employés de l'État

—	Advances outstanding April 1, 1934 — Avances non justifiées, 1er avril 1934	Total payments to Boards including Advances — Total des paiements aux Commissions, y compris les avances	Interest credited by the Boards — Intérêts crédités par les Commissions	Totals for 1934-35 — Totaux en 1934-35	Total payments by Boards and Department — Versements par les Commissions et le Ministère	Advances outstanding March 31, 1935 — Avances non justifiées le 31 mars 1935
Total to March 31, 1934 — Total au 31 mars 1934		$ 4,227,894 25			$ 4,157,987 36	
Statement of accounts, fiscal year 1934-35						
Prince Edward Island		1,515 95		$ 1,515 95	1,515 95	
Nova Scotia	$ 13,845 66	22,332 96		36,178 62	23,178 86	$ 12,999 76
New Brunswick	13,357 62	15,257 03	$ 86 95	28,701 60	14,319 51	14,382 09
Quebec		31,721 05		31,721 05	31,721 05	
Ontario	11,547 50	70,513 84		82,061 34	66,235 96	15,825 38
Manitoba	15,875 65	29,920 75	229 50	46,025 90	33,814 20	12,211 70
Saskatchewan	4,501 29	4,112 61	132 76	8,746 66	6,019 69	2,726 97
Alberta	6,630 57	19,668 89	187 90	26,487 36	19,869 49	6,617 87
British Columbia	4,148 60	21,644 68	69 11	25,862 39	19,078 52	6,783 87
Receiver General of Canada, on account of interest		706 22	* 706 22			
Miscellaneous Credits		* 17,556 78		* 17,556 78	* 17,556 78	
	69,906 89	*199,857 20*		*269,744 09*	*198,196 45*	*71,547 64*
Total to March 31, 1935 — Total au 31 mars 1935		4,427,731 45			4,356,183 81	

* Credits — Crédits.

RAILWAYS AND CANALS DEPARTMENT—Con.

MINISTÈRE DES CHEMINS DE FER ET CANAUX—Suite

Railway Grade Crossing Fund — Fonds des passages à niveau

(Unless otherwise indicated the Government obligation is 40 per cent of the cost)

(Sauf indication contraire, la portion à la charge du Gouvernement est de quarante p. 100 du coût)

UNDER STATUTE — STATUTAIRE

Canadian National Railways — Improvements and protection at crossings—	
Nova Scotia: Pleasant Lake	$ 71 57
Prince Edward Island: Murray Subdivision, mileage 2·14	16 27
Quebec: Bromptonville, $224.48; Ste-Angèle de Prémont, $111.49	335 97
Ontario: Brantford, subway at West Street, $34,061.60; Oakville, subway at 7th Line Road, $649.51; Oshawa, subway at Simcoe Street, $9,325.03; new freight connection at subway at Simcoe Street, $590.63; Parry Sound-Rousseau Highway, Bala Subdivision, mileage 144·3, $7.76; Port Robinson, $28.54	44,663 07
Manitoba: Winnipeg Terminal Subdivision, subway at Pembina Highway Crossing	11,509 53
Saskatchewan: Kindersley, 2 crossings	19 92
Alberta: Jarrow	48 44
Canadian Pacific Railway—Improvements and protection at crossings—	
New Brunswick: Welsford	242 81
Quebec: Rigaud, $98.24; Ste-Brigide and Farnham West, 2 crossings, $43.04	141 28
Ontario: Arnprior, $1,187.27; Toronto, subway at Lansdowne Avenue, $5,011.57	6,198 84
Saskatchewan: Regina, subway at Winnipeg Street	11,258 70
British Columbia: Vancouver, tunnel between Main Line and False Creek Yards	56,359 80
Dominion Atlantic Railway: Kentville, Nova Scotia, protection at East Main Highway Crossing	175 85
Good Roads Board, Province of Manitoba—highway diversions: Haywood, 25 per cent allowed, $4,634.87; Lorette Parish, 20 per cent allowed, $338.64	4,973 51
Highways Department, Province of Nova Scotia: highway diversions: Barney's River, $2,262.94; Beaver Cove, $614.77; Coldbrook, $135.23; Elmsdale and Lantz, $9,159.23; Hunt's Point, $2,029.81; Long Island, $1,033.05; Marshy Hope, $1,614.76; Timberlea, $107.59	16,957 38
Michigan Central Railroad, New York City; Waterford, Ontario, diversion of highway and construction of bridge	151 25
Northern Development Department, Province of Ontario: Blind River, diversion of highway, $6,608.52; Bracebridge, diversion of Ferguson Highway, $8,192.24; Cobalt, overhead bridge at Lang Street, $4,358.37	19,159 13
Oshawa (City of), Ontario: subway at Simcoe Street South	3,064 70
Public Highways Department, Province of Ontario: Gainsboro Township, Concessions 5 and 6, highway diversion, 30 per cent allowed, $10,017.06; Longueuil Township, diversion of King's Highway No. 17, 35 per cent allowed, $5,602.15; Murray Township, Concession A, Lots 13, 14 and 15, overhead crossing, $128.37; Norwood, subway, $8,290.56; Owen Sound, overhead bridge, $2,673.01; Saltfleet Township, Websters's Side Road, Subway, $744.60: Scarborough Township, Concession D, lots 14 and 15, overhead bridge, $10,931.37; Waterford, diversion and overhead bridge, $5,988.44; Waterloo Township, Lots 114 and 123, near Breslau, diversion and subway, $8,090.10	52,465 66
Public Works Department, Province of Alberta: highway diversions: Fort Saskatchewan Settlement, $176.67; Township 50, Range 7, West 4th Meridian, near Claymore, $671.14; Townships 54 and 55, Ranges 18 and 19, West 4th Meridian, $390.88; Township 46, Range 21, West 4th Meridian, $959.25; Township 55, Range 21, West 4th Meridian, $1,011.31; Sections 35 and 36, Township 6, West 4th Meridian, 30 per cent allowed, $206.22; Section 36, Township 56, Range 7, West 5th Meridian at Sangudo, $54.74	3,470 21
Public Works Department, Province of Manitoba: highway diversions: Harrison Municipality, near Newdale, $331.27; Russell Municipality, $156.03; Saskatchewan Municipality, $411.18; Section 32, Township 16, Range 22, West 1st Meridian, 20 per cent allowed, $175.82	1,074 30
Roads Department, Province of Quebec: highway diversions: Chandler, $1,398.93; Figuery Township, $377.66; St-Benoit-Joseph-Labre-d'Amqui, $2,324.07; Ste-Brigide and Farnham West Parishes, $1,229.93; Vaudreuil-Rigaud section, Montreal-Ottawa Highway, $16,102.80	21,433 39
Shawinigan Falls (City of), Quebec: diversion of Transmission Avenue	12,976 8
Toronto Terminals Railway Company, Toronto, Ontario: construction of Viaduct, Toronto waterfront, expenditure, 1925-30, $10,131,019.45, previous payments, 8 crossings (1933-34, Volume I, page 146), $780,830; further payment on account, amount allowed	8,051 40
	274,819 83

RAILWAYS AND CANALS DEPARTMENT–Con.

MINISTÈRE DES CHEMINS DE FER ET CANAUX–Suite

Railway Grade Crossing Fund–Con. — Fonds des passage à niveau–Suite

SPECIAL UNEMPLOYMENT RELIEF — SECOURS SPÉCIAL AUX CHÔMEURS

Albion (Township of), Ontario: improving view at Canadian National Railways, Milton Subdivision, Mileage 47·79 amount allowed	150 00
Canadian National Railways—Improvements and protection at crossings—	
Nova Scotia: New Glasgow, Trenton Road, amount allowed, $420; Pleasant Lake, $98.84; Westchester, $373.88	892 72
Quebec: Bromptonville, $310; Montreal, $246.72; Ste-Angèle de Prémont, $153.97; Wilsonvale, $111.09	821 78
Ontario: Moulton, $42; Newmarket, amount allowed, $460; Oakville, subway at 7th Line Road, $896.94; Oshawa, subway at Simcoe Street, $8,984.92, new freight connection at subway at Simcoe Street, $815.64; Port Arthur Memorial Avenue, amount allowed, $1,000; Port Credit, $425.29; Rockwood, $336.64; Sarnia, Christina Street, $333.54; Simcoe, $37.43; Utterson, $429.55; Woodstock, Ingersoll Road, $211.94	13,973 89
Manitoba: Winnipeg Terminal Subdivision, subway at Pembina Highway	11,125 88
Saskatchewan: Biggar-Loverna Branch, Section 35, Township 33, Range 19, West 3rd Meridian	100 54
Canadian Pacific Railway—Improvements and protection at crossings—	
New Brunswick: Welsford	335 31
Quebec: Rigaud, $135.66; Ste-Brigide and Farnham West Parishes, $59.43	195 09
Ontario: Applehill, $754.09; Ardendale, $631.37; Arnprior, $1,147.70; Chesterville, $1,042.07; Dixie, $793.56; Mountain, $1,042.07; North Bay, amount allowed, $1,040; Orillia, $32.32; Peterborough, Park and Aylmer Streets, $1,339.04; Renfrew, Raglan Street, amount allowed, $1,010; Toronto, Lansdowne Avenue Subway, $4,844.51; Winchester, $843.90	14,520 63
Saskatchewan: Regina, subway at Winnipeg Street	11,033 34
British Columbia: Vancouver, tunnel between Main Line and False Creek Yards	54,481 14
Dominion Atlantic Railway, Kentville, Nova Scotia: protection at crossings in Nova Scotia: Lawrencetown, $242.83; Windsor, amount allowed, $200; Yarmouth, $594.60	1,037 43
Good Roads Board, Province of Manitoba, highway diversions: Haywood, 25 per cent allowed, $4,480.37; Lorette Parish, 20 per cent allowed, $467.65	4,948 02
Hamilton (City of), Ontario: viaduct at James, John, Catharine, Walnut, Young and Victoria (Avenue) streets, amount allowed	100,000 00
Highways Department, Province of Nova Scotia: highway diversions: Alma, subway, under Canadian National Railway on Trans-Canada Highway, $7,487.64; Barney's River, $2,187.51; Beaver Cove, $848.96; Coldbrook, $186.75; Elmsdale and Lantz, $2,170.39, bridge, 40 per cent of ¼ of cost allowed, $6,694.39; Hunt's Point, $1,962.14; Long Island, $990.21; Marshy Hope, $1,734.39; Timberlea, $116.44	24,378 82
Michigan Central Railroad, New York City: improvements and protection at crossings in Ontario: Bridgeburg, 2 crossings, $1,115.79; Brookfield, $657.59; Brownsville, $459.22; Canfield, 2 crossings, $1,076.88: Dufferin, $724.38; Edwards, $582.49; Fletcher, $524.33; Fraser, 3 crossings, $2,121.54; Hawtrey, 2 crossings, $1,058.08; Kingsmill, $592.98; La Salette, $706.03; Lythmore, $525.63; Maidstone, $784.21; Netherby, $519.55; Niagara Falls, Clifton Hill Street, amount allowed, $120; Pelton, 4 crossings, $2,727.81; Perry, $498.38; St. Clair Junction, $528.22; Springfield, $476.69; Tillbury, $370.64; Townsend, $764.01; Waterford, bridge, $208.87; Welland, 4 crossings, $2,655.79; Yarmouth, $764.80	20,563 91
New Westminster (City of), British Columbia: diversion of Pacific Highway	36,676 12
Northern Development Department, Province of Ontario: Blind River, diversion of highway, $6,388.23; Bracebridge, diversion of Ferguson Highway, $7,919.17; Cobalt, overhead bridge at Lang Street, $4,213.09	18,520 49
Orillia (Town of), Ontario: diversion of highway and construction of crossing	816 96
Oshawa (City of), Ontario: Subway at Simcoe Street South	1,679 77
Pere Marquette Railway Company, Detroit, U.S.A.: Kingsville, Ontario, protection at highway crossing, $680; Old Castle, Ontario, diversion of highway, amount allowed, $150	830 00
Public Highways Department, Province of Ontario: Longueuil Township, diversion of King's Highway No. 17, 35 per cent allowed, $5,415.42; Murray Township, Concession A Lots 13, 14 and 15, overhead crossing, $177.27; Norwood, subway, $8,014.20; Owen Sound, overhead bridge, $2,583.91; Saltfleet Township, Websters' Side Road, subway, $719.78; Scarborough Township, Concession D, Lots 14 and 15, overhead bridge, $10,599.02; Waterford, diversion and overhead bridge, $5,788.84; Waterloo Township, Lots 114 and 123, near Breslau, diversion and subway, $7,820.43	41,118 87

RAILWAYS AND CANALS DEPARTMENT–Conc.
MINISTÈRE DES CHEMINS DE FER ET CANAUX–Fin

Railway Grade Crossing Fund-Conc. — **Fonds des passages à niveau**-Fin

SPECIAL UNEMPLOYMENT RELIEF–*Conc.* — SECOURS SPÉCIAL AUX CHÔMEURS–*Fin*

Public Works Department, Province of Alberta: highway diversions: Fort Saskatchewan Settlement, $243.97; Township 50, Range 7, West 4th Meridian, near Claymore, $926.82; Townships 54 and 55, Ranges 18 and 19, West 4th Meridian, $539.78; Township 46, Range 21, West 4th Meridian, $927.28; Township 55, Range 21, West 4th Meridian, $783.22; Sections 35 and 36, Township 6, Range 30, West 4th Meridian, 30 per cent allowed, $284.79; Section 36, Township 56, Range 7, West 5th Meridian, at Sangudo, $75.59	$	3,781 45
Public Works Department, Province of Manitoba: highway diversions: Harrison Municipality, near Newdale, $457.46; Russell Municipality, $215.48; Saskatchewan Municipality, $567.82; Township 16, Range 22, West 1st Meridian, 20 per cent allowed, $242.81		1,483 57
Public Works Department (Highway Division), Province of New Brunswick; highway diversion, eliminating 2 crossings, Canadian Pacific Railway, Shogomac subdivision, mileage 95·5 35 per cent allowed		8,038 19
Roads Department, Province of Quebec: highway diversions: Chandler, $1,352.30; Figuery Township, $521.52; St-Benoit-Joseph-Labre-d'Amqui, $2,246.61; Ste-Brigide and Farnham West Parishes, $1,188.93; Trois Pistoles Parish, subway under Canadian National Railways, $4,076.65; Vaudreuil-Rigaud Section, Montreal-Ottawa Highway, $15,566.04		24,952 05
Shawinigan Falls (City of), Quebec: diversion of Transmission Avenue		12,544 29
Three Rivers (City of) Quebec; Subway at Laviolette Street, payment on account		70,000 00
Toronto Terminals Railway Company: Construction of viaduct, Toronto waterfront, further payment on account		7,783 02
		486,783 28

HAMILTON VIADUCT — VIADUC DE HAMILTON

Hamilton (City of), Ontario: proportion of cost of construction of Viaduct at James, John, Catharine, Walnut, Young and Victoria (Avenue) Streets, Hamilton, amount allowed		140,000
Toronto, Hamilton and Buffalo Railway Company, Hamilton, Ontario: proportion of cost of construction of viaduct at John, James, Catharine, Walnut, Young and Victoria (Avenue) Streets, Hamilton, Ontario, amount allowed		360,000 00
		500,000 00
		1,261,603 11
Charged as follows — Imputées comme suit:—		
Consolidated Fund, Railway Grade Crossing Fund (see Vol. II, page W-29)		274,819 83
Special Unemployment Relief		486,783 28
Vote 348, Hamilton Viaduct (see Vol. II. page W-28)		500,000 00
		1,261,603 11

ROYAL CANADIAN MOUNTED POLICE
GENDARMERIE ROYALE À CHEVAL

Provincial Pension Trust Fund — Fonds provincial fiduciaire de pension

RECEIPTS — RECETTES

Balance of contributions by the Provinces and members of the Force, transferred from R.C.M.P. Suspense Account September 7, 1934	$	177,460 90
Annual Payment, Province of Manitoba		8,000 00
Contributions by members of the force, transferred from provincial police forces		4,445 82
		189,906 72
Contributions by a member of the force on account of prior service in provincial police forces		1,730 65
		191,637 37

DISBURSEMENTS — DÉBOURSÉS

Withdrawals on retirement		788 08
Balance on hand, March 31, 1935 — Balance en mains le 31 mars 1935		190,849 29

Dependent's Pension Fund — Fonds de pension des ayants droit

RECEIPTS — RECETTES

Abatements from pay of force	$	1,811 67

DISBURSEMENTS — DÉBOURSÉS

Pension payments		64 65
Balance on hand March 31, 1935 — Balance en mains le 31 amrs 1935		1,747 02

SOLDIER SETTLEMENT OF CANADA

ÉTABLISSEMENT DES SOLDATS DU CANADA

New Brunswick Settlement Scheme — Plan d'Établissement au Nouveau-Brunswick

BALANCE SHEET, MARCH 31, 1935 — BILAN AU 31 MARS 1935

Assets — Actif

Loans due by Settlers, including Interest — Prêts dus par les colons, y compris les intérêts		
New Brunswick Government		
Land and Special Advances	$ 870,033 06	
Imperial Government		
Stock, equipment, initial payments on land, etc	496,331 92	
		$ 1,366,364 98
Replacement Suspense Account		174 27
		1,366,539 25

Liabilities — Passif

Advances — Avances	
New Brunswick Government	713,129 87
Imperial Government	401,774 75
	1,114,904 62
Interest unpaid by Settlers	251,460 36
Replacement Suspense Account	174 27
	1,366,539 25

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1935 — ANNÉE TERMINÉE LE 31 MARS 1935

Receipts — Recettes

New Brunswick Government		
Value of land and improvements charged to settlers	$ 4,371 41	
Special advances	1,259 45	
		$ 5,630 86
Imperial Government		
Cash advances for initial payments on land, stock, equipment, etc		592 13
		6,222 99
Repayments by Settlers — Remboursements par les colons		
Advances by New Brunswick Government	415 71	
Advances by Imperial Government	5,519 31	
		5,935 02
Interest on advances to Settlers		543 40
Replacement Suspense Account		
Balance, April 1, 1934	214 27	
Less—Adjustments	40 00	
		174 27
		12,875 68

Disbursements — Déboursés

Advances to Settlers — Avances aux colons		
Land	$ 4,371 41	
Special advances	1,259 45	
Stock, equipment, etc	592 13	
		$ 6,222 99
Repayments — Remboursements		
New Brunswick Government	415 71	
Imperial Government	5,519 31	
		5,935 02
Interest on Advances by Governments		
New Brunswick Government	324 99	
Imperial Government	218 41	
		543 40
Replacement Suspense Account		
Disbursements		
Balance on hand, March 31, 1935	174 27	
		174 27
		12,875 68

SOLDIER SETTLEMENT

ÉTABLISSEMENT DES SOLDATS

Soldier and General Land Settlement —

—	Account No. 1 Soldier Loans — Compte N° 1 Prêts aux soldats		Account No. 2 General Loans — Compte N° 2 Prêts en général	
	Dr.	Cr.	Dr.	Cr.
Balances, April 1, 1934 — Balance au 1er avril 1934—				
Loans outstanding	$55,209,624 67		$ 7,292,206 52	
Value of purchased lands for sale				
Sales of lands acquired without purchase				
Held on account of settlers				
Cash loans to settlers, special advances and disbursements on their account	482,518 63		92,726 62	
Improvements to purchased lands				
Transfers between accounts	1,676 21			$ 1,676 21
Collections on account of loans, repayments by settlers of special and other advances		$ 604,973 25		72,284 10
Proceeds of various sales				
Received in trust for settlers				
Adjustments of errors in previous years				
Transferred from Consolidated Fund		446,099 23		20,317 21
Remittances to the British Government				
*Balances, March 31, 1935 — Balance au 31 mars 1935		54,642,747 03		7,290,655 62
	55,693,819 51	55,693,819 51	7,384,933 14	7,384,933 14

* See Public Accounts, Balance Sheet, Schedule "C," page 8—Voir Comptes publics, Bilan du Dominion Appendice "C," page 8.

OF CANADA–Con.

DU CANADA–Suite

Établissement des soldats sur des terres et en général

Account No. 3 Purchased Lands — Compte N° 3 Achats de terres		Account No. 4 Assurance Fund — Compte N° 4 Fonds de garantie		Account No. 5 Suspense Account — Compte N° 5 Compte provisoire		Account No. 6 British Advances — Compte N° 6 Avances au Gouvernement Britannique	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
$ 71,369 75							
			$ 749,821 79				
					$ 90,098 11		
		$ 82 80		$ 367,884 20		$ 5,283 66	
122 19							
							$ 50,377 85
	$ 511 17		1,979 75				
					367,976 91		
						45,094 19	
	70,980 77	751,718 74		90,190 82			
71,491 94	71,491 94	751,801 54	751,801 54	458,075 02	458,075 02	50,377 85	50,377 85

SOLDIER SETTLEMENT OF CANADA–Conc.

ÉTABLISSEMENT DES SOLDATS DU CANADA–Fin

Three Thousand Family Settlement Scheme — Plan d'Établissement des Trois mille familles

BALANCE SHEET, MARCH 31, 1935 — BILAN AU 31 MARS 1935

ASSETS — ACTIF

Settlers' Accounts (including interest) from advances by — Comptes des avances faites aux colons (y compris les intérêts)—		
Dominion Government	$ 7,758,839 01	
Imperial Government	2,471,440 92	
		$10,230,279 93
Replacement Suspense Account		16,192 84
		10,246,472 77

LIABILITIES — PASSIF

Advances — Avances	
Dominion Government	7,290,655 62
Imperial Government	2,347,941 09
	9,638,596 71
Interest unpaid by Settlers — Intérêts dus par les colons	591,683 22
Replacement Suspense Account	16,192 84
	10,246,472 77

CASH ACCOUNT — COMPTE DE CAISSE

YEAR ENDED MARCH 31, 1935 — ANNÉE TERMINÉE LE 31 MARS 1935

RECEIPTS — RECETTES

Dominion Government — Gouvernement Fédéral		
Value of land and improvements charged to settlers	$ 1,092 10	
Special advances	91,458 31	
		$ 92,550 41
Imperial Government — Gouvernement Impérial		
Cash advances for stock, equipment, seed, feed and land holdings		3,950 83
		96,501 24
Repayments by Settlers — Remboursements par les colons		
Land and special advances	72,284 10	
Stock, equipment, etc	29,084 26	
		101,368 36
Interest on advances to Settlers		78,530 34
Replacement Suspense Account		
Balance, April 1, 1934	16,077 65	
Sales, etc	19,334 51	
		35,412 16
		311,812 10

DISBURSEMENTS — DÉBOURSÉS

Advances to Settlers — Avances aux colons		
Land and improvements	1,092 10	
Special advances	91,458 31	
Stock, equipment, etc	3,950 83	
		96,501 24
Repayments — Remboursements		
Dominion Government		
Land repayments by Settlers	72,284 10	
Imperial Government		
Stock, equipment, etc., repayments by Settlers	29,084 26	
		101,368 36
Interest on Advances by Governments — Intérêts sur avances faites par les gouvernements		
Dominion Government	63,715 17	
Imperial Government	14,815 17	
		78,530 34
Replacement Suspense Account — Compte d'ordre		
Disbursements	19,219 32	
Balance on hand March 31, 1935	16,192 84	
		35,412 16
		311,812 10

TRADE AND COMMERCE DEPARTMENT
MINISTÈRE DU COMMERCE

Canadian Government Elevators — Elévateurs de l'Etat

BALANCE SHEET, JULY 31, 1934 — BILAN AU 31 JUILLET 1934

Current	**Assets — Actif**		
Contingent account		$ 1,425 00	
Grain Inventories (market prices)		1,619 60	
Accounts Receivable		13,842 75	
Freight Receivable		714 37	
Accrued Storage, Elevation, etc		9,292 62	
			$ 26,894 34
Property, Plant and Equipment			9,831,007 76
Office Furniture and Fixtures			3,445 94
			9,861,348 04
Current	**Liabilities — Passif**		
Accrued Wages		883 65	
Accounts Payable		2,100 00	
Net Grain Shortage (market prices)		1,442 69	
			4,426 34
Dominion Government		7,901,716 75	
Reserve for Depreciation on Plant and Equipment		1,979,943 43	
		9,881,660 18	
Less—			
Profit and Loss Account			
Operating Loss for year		24,738 48	
			9,856,921 70
			9,861,348 04

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED JULY 31, 1934
COMPTE DE PROFITS ET PERTES DE L'ANNÉE TERMINÉE LE 31 JUILLET 1934

Government operated Elevators — Elévateurs exploités par le Gouvernement				
Gross Earnings — Recettes brutes				
Elevation, storage, drying, cleaning, etc			$ 180,350 22	
Interest earned and miscellaneous income			210 07	
				$ 180,560 29
Less—				
Direct Expenses—				
Labour, power, repairs, insurance on grain, etc			163,500 05	
Indirect Expenses—				
Salaries, office rents, travelling expenses, etc			68,355 67	
Net Loss on surplus grain for year			9,398 18	
				241,253 90
Net Loss—Government operated Elevators — Déficit net des élévateurs exploités par le gouvernement				60,693 61
Government Elevators rented to Public — Elévateurs du Gouvernement donnés à terme				
Port Arthur Elevator				
Rent (1 year)	$ 57,533 32			
Profit on Sale of Surplus Grain	237 89			
Miscellaneous Income	37 64			
		$ 57,808 85		
Less—				
Salaries and Wages	9,311 44			
Plant and track repairs	4,925 40			
Proportion of Expenses, Fort William and Winnipeg	4,303 09			
Miscellaneous Expense	204 15			
		18,744 08		
Net Profit			39,064 77	
Prince Rupert Elevator				
Rent (1 year)		2,500 00		
Less—				
Plant repairs	5,207 41			
Travelling expenses	229 05			
Advertising	136 68			
Depreciation on furniture and fixtures	36 50			
		5,609 64		
Net Loss			3,109 64	
				35,955 13
Total Net Loss for all Elevators — Déficit net total de tous les élévateurs				24,738 48

NOTE.—The above condensed Statements of the Canadian Government Elevators have been compiled from the Annual Reports submitted by Messrs Dunwoody, Nicholl, Saul & Co., Chartered Accountants.

REMARQUE.—Les états synthétiques ci-dessus des élévateurs de l'Etat ont été préparés d'après les rapports annuels de MM. Dunwoody, Nicholl, Saul & Co., comptables agréés, nommés par le Conseil de Vérification.

TRADE AND COMMERCE DEPARTMENT–Conc. — MINISTÈRE DU COMMERCE–Fin

Grain Inspection Divisions — Service de l'inspection des grains

STATEMENT OF REVENUE AND EXPENDITURE—YEAR ENDED MARCH 31, 1934

ÉTAT DES REVENUS ET DES DÉPENSES POUR L'ANNÉE TERMINÉE LE 31 MARS 1934

—	Eastern Division — Division del'Est	Western Division — Division de l'Ouest					Total — Total
		Inspection Department — Inspection	Weighing Department — Pesage	Registration Department — Enregistrement	Licensing and Bonding Department — Permis et emmagasinage	Appeal Boards — Commission d'appel	
Revenue — Revenus							
Inspection fees	$ 1,080 16	$ 447,636 00					$ 448,716 16
Weighing fees	5 40		$ 469,855 25				469,860 65
Sampling charges	2,746 85						2,746 85
Registration and cancellation fees	1,216 82			$ 20,650 52			21,867 34
Licensing and bonding fees					$ 31,134 00		31,134 00
Appeal fees						$ 3,414 00	3,414 00
Samples sold	194 32	12,999 82					13,194 14
Cargo certificates split	1,286 70	236 60					1,523 30
Condition letters issued			449 25				449 25
Overtime recovered	147 96	3,147 80	3,398 15				6,693 91
Miscellaneous	25 50	1,815 12					1,840 62
Total Revenue — Revenu total	6,703 71	465,835 34	473,702 65	20,650 52	31,134 00	3,414 00	1,001,440 22
Expenditure — Dépenses							
Salaries and wages	32,021 63	691,267 38	409,857 26	18,542 25	10,422 00	13,002 00	1,175,112 52
Payments to Appeal Board Members						2,290 00	2,290 00
Travelling expenses	1,708 43	3,366 12	3,286 83	401 95		420 10	9,183 43
Printing, stationery and supplies	381 42	6,536 98	3,968 30	257 80	1,167 56		12,312 06
Rent, light and power	3,188 36	48,560 64	6,679 62	2,982 49	974 47	1,302 04	63,687 62
New equipment	219 26	314 71	778 05			30 00	1,342 02
Drayage, express and freight	76 69	11,507 07	306 92	16 06		45	11,907 19
Office and general expenses	854 09	11,541 65	4,004 58	496 45	136 71	243 25	17,276 73
Total Expenditure — Dépenses total	38,449 88	773,094 55	428,881 56	22,697 00	12,700 74	17,287 84	1,293,111 57
Operating surplus or deficit — Surplus ou déficit d'exploitation	*31,746 17	* 307,259 21	44,821 09	*2,046 48	18,433 26	*13,873 84	*291,671 35

*** Deficit — Déficit.**

Operating deficit shown on page 176, — Déficit d'exploitation donné page 176		$ 291,671 35
Add the following expenses — Ajouter les dépenses suivantes		
Executive Department: salaries, $74,345.54; travelling expenses, $7,865.78; professional fees, $5,674.80; rent, $4,734.50; World's Grain Exhibition, Regina, $2,388.47; general expenses, $8,621.20	$ 103,630 29	
Accounting Department $8,771.15; Grain Standards Boards, $4,992.79; Statistical Department, $37,502.51; Wheat Bonus Administration, $1,058.20	52,324 65	
Grain Research Laboratory: salaries, $24,667.27; travelling expenses, $407.30; rent, $10,425.50; equipment, $4,837.05; general expenses, $7,272 52	47,609 64	
		203,564 58
Net déficit for year — Déficit net de l'année		495,235 93

NOTE — REMARQUE.—The preceding condensed Statements of the Grain Inspection Divisions have been compiled from the Annual Reports submitted by Messrs. Dunwoody, Nichol, Saul & Co., Chartered Accountants — Les états synoptiques ci-avant, du service de l'inspection des grains, ont été préparés d'après le rapport annuel de MM. Dunwoody, Nichol, Saul & Co., comptables agréés.

GENERAL — EN GÉNÉRAL

Advertising, Printing and Lithographing
Publicité, impressions et lithographie

Summary of Payments made during 1934-1935 by all Departments
Sommaire des paiements faits par tous les Ministères, en 1934-1935

——	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Acton Free Press	$ 9 40	
Alameda Dispatch	3 60	
Alexandria News	6 60	
Alexandria Times	8 46	$ 25 75
Alliston Herald	49 16	45 88
Almonte Gazette	9 40	
Alsask News	4 00	
Amherst News-Sentinel	51 26	36 50
Amherstburg Echo	24 04	
Amos Gazette du Nord	45 00	
Annapolis Royal Spectator	22 60	
Antigonish Casket	27 16	12 00
Arichat Record	62 56	
Arnprior Chronicle	13 80	39 82
Arthabaska Imprimerie	10 00	54 42
Arthur Enterprise-News	9 75	39 00
Ashcroft Journal	10 80	
Assiniboia Times	100 44	73 14
Athabaska Echo	16 80	
Athens Reporter	9 40	
Aurora Banner Press	16 60	80 35
Aylmer Express	2 82	
Balcarres Free Lance	8 72	
Bancroft Prince, H.M.	.....	44 50
Barrie Advance	84 09	40 00
Barrie Examiner	54 08	
Bassano Mail	16 50	103 72
Bathurst Light	28 65	34 00
Battleford Herald	10 80	
Beamsville Express	10 80	
Beauport Chamber of Commerce	60 00	
Beaverton Express	12 00	
Belleville Intelligencer	417 46	
Belmont News	50	
Berthierville Courier	51 20	8 48
Berwick Register	7 80	
Birtle Printing Co	.....	35 00
Blaine Lake Echo	40 00	
Blenheim News Tribune	20 92	
Blind River Leader	7 80	
Bowmanville Statesman	29 88	
Bracebridge Herald	26 04	
Brampton, Charters Publishing Co	.....	42 00
Brampton Conservator	13 60	
Brandon Sun	52 92	45 75
Brantford, Ont—		
Connery Press	.....	14 00
Expositor	34 70	
Hurley & Co	.....	14 69
Ryan Printing Co	.....	58 06
Bracebridge, Muskoka Printing Co	.....	53 75
Bridgetown Monitor	13 00	
Bridgewater Bulletin	77 05	
Broadview Express	4 70	46 25
Brockville Recorder	$ 158 94	$ 33 50
Brooks Bulletin	2 88	
Bruce Mines Spectator	15 60	
Buckingham Post	9 60	
Burford Advance	9 40	
Burlington Gazette	39 12	
Caledonia, N.S., Gold Hunter	96 76	85 00
Caledonia, Ont., Grand River Sachem	1 00	21 50
Calgary, Alta.		
Albertan	63 94	
Davis, A. J. & Co	.....	24 80
Farm and Ranch Review	42 00	
Ford Printing Co	.....	25 97
Herald	119 46	
McAra, J. D. Ltd	.....	188 25
Campbellford Herald	12 80	26 00
Campbellton Graphic	63 04	57 14
Campbellton Tribune	61 56	
Camrose Canadian	50 50	
Cannington Gleaner	14 00	
Canora Courier	61 80	
Canwood Times	25 60	
Carberry News-Express	.....	32 00
Carleton Place Canadian	9 80	35 00
Carlyle Herald	.....	53 50
Carman Leader	7 20	34 75
Carnduff Gazette—Post—News	3 00	
Carp, Evoy, J. A	.....	63 00
Carp Review	87 72	
Castor Advance	9 30	
Cereal Recorder	6 00	
Chapleau Post	4 20	
Charlottetown Guardian	50 67	85 90
Charlottetown Patriot	29 81	
Chatham, N.B., Commercial Press	69 92	
Chatham, N. B., Gazette	38 10	
Chatham, Ont.		
Baxters Printing House	.....	12 72
Commercial Press Ltd	.....	48 00
News	472 50	
Planet Printing House	.....	37 10
Chauvin Chronicle	3 00	
Chesley Enterprise	12 40	
Chesterville Record	6 50	
Chicoutimi Progress	170 16	
Chicoutimi Syndicat des Imprimeurs du Saguenay	.....	98 05
Chilliwack Progress	10 80	78 62
Climax Publishing Co	11 00	
Clinton News—Record	10 15	
Coaticook, Que—		
Etoile de l'Est	32 20	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing nad Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Coaticook, Que—*Conc.*		
Impressions et Publications Ltée	$ 7 60	
Observer	4 75	
Printing and Publishing Co.	.....	$ 36 04
Cobourg Post	22 95	
Cobourg Sentinel—Star	22 95	
Cochrane Northland Post	.....	86 40
Colborne Express	12 80	
Collingwood Enterprise	38 84	
Consort Enterprise	3 00	
Cornwall Standard Freeholder	24 08	53 00
Coronation Review	3 30	
Courtenay Argus	54 20	39 45
Courtenay Free Press	.....	10 99
Cowansville Barker Press Reg'd	.....	67 31
Cranbrook Courier	10 80	
Creemore Star	78 60	
Crystal City Courier	0 50	
Dalhousie News	35 64	
Dartmouth Patriot	28 12	
Dauphin Herald	84 80	72 08
Davidson Leader	.....	54 05
Dawson News	519 00	191 20
Delia Times	18 40	
Delisle Advocate	14 40	
Deloraine Times & Waskada News	7 20	
Deseronto Post	15 48	
Digby Courier	20 20	
Drayton Advocate	13 00	
Dresdon Times	8 64	
Drumheller Mail	8 00	
Drumheller Review	10 80	66 70
Drummondville Parole	10 00	
Drummondville Spokesman	9 60	
Dryden Observer	4 20	
Duncan Leader	60 16	
Dundas Star	48 36	
Durham Chronicle	25 00	27 93
Echo Bay Times	15 60	
Edmonton, Alta—		
Bear Lake Miner	30 00	
Bulletin	33 50	188 74
Coles Printing Co.	.....	94 60
Douglas Printing Co.	.....	45 75
Institute Press	.....	78 25
Journal	176 16	
Reliable Printing Co.	.....	30 00
Survivance	25 20	
Edmundston Madawaska	48 15	56 71
Eganville Leader	22 99	
Elmira Signet	10 00	

—	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Elmvale Lance	$ 29 44	
Elora Express	22 40	
Emerson, Journal	11 30	
Empress Express	5 20	
Espanola Standard	7 80	
Essex Free Press	80 90	
Esterhazy Observer	1 00	
Estevan Canadian Postmasters' Association	440 00	
Estevan Mercury	24 30	
Exeter Times-Advocate	9 40	
Fergus News-Record	9 40	
Fernie Free Press	10 80	
Flesherton Advance	10 30	
Fort Erie Times-Review	5 20	
Fort Erie North, Review	.....	$ 82 00
Fort Frances Times	8 75	120 00
Fort William Times-Journal	110 55	61 30
Fredericton, N.B.		
Gleaner	133 81	
Mail	132 45	
Wilson, T. A.	.....	49 55
Galt Knowles, C. E., Printing Co	.....	83 21
Galt Reporter	172 96	
Gananoque Reporter	21 96	
Gardenvale Canadian Mining Journal	475 00	
Gardenvale National Business Publications	851 85	
Georgetown Herald	21 10	
Gilbert Plains Maple Leaf	14 80	
Glace Bay, Brodie Printing Service	.....	86 50
Glace Bay Gazette	44 28	1 50
Glencoe Transcript	12 52	
Goderich Star	44 15	
Gore Bay Recorder	10 20	43 50
Grandby, Que.		
Leader	23 70	
Leader-Mail	32 70	
Printing and Publishing Co.	87 00	40 28
Revue	135 00	42 40
Grand Forks Gazette	8 10	
Grand'Mère, Imprimerie	.....	19 75
Grande Prairie Herald	8 00	
Grande Prairie Tribune	.....	79 75
Grandview Exponent	5 28	
Gravelbourg Star	22 40	
Gravenhurst Banner	24 00	
Grimsby Independent	5 04	
Guelph Gunner Press	.....	63 60
Guelph Mercury	264 35	
Hagersville Press	3 00	8 50

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lighographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Haileybury Haileyburian	$ 1 56	
Halifax, N.S.		
Chronicle	54 95	
Chronicle and Star	10 74	
Citizen	20 45	
Herald	1,170 46	
Nova Print Ltd	.....	$ 325 25
Royal Print & Litho Ltd	.....	107 32
United Maritime Fisherman	10 80	
Weeks Printing Co., Ltd.	.....	25 00
Hamilton, Ont.		
Herald	36 90	
National Council of Women of Canada	75 00	
Review	289 50	
Spectator	736 20	
Typesetting Co	.....	302 64
Hamiota Echo	3 88	
Hamiota Spectator	5 25	
Hanley Herald	.....	60 87
Hanna Herald	38 30	55 50
Hanover Post	25 00	
Harriston Review	22 40	
Hartland Observer	9 84	35 00
Hastings Star	9 60	
Hawkesbury Echo	8 46	
Hawkesbury Moniteur	51 18	
Herbert Herald	7 00	
Hespeler Herald	7 05	
Highgate Monitor	11 75	
High River Times	16 50	
Hull, Que.		
Decosse, J. E.	.....	34 00
Gauvin, G. E. & Son	.....	53 00
Gazette	10 00	
Progrès	40 88	72 50
Humboldt Journal	10 80	42 50
Huntingdon Gleaner	5 28	109 60
Huntsville Forester	13 30	
Indian Head News	10 80	
Ingersoll Tribune	9 40	39 80
Innisfail Province	.....	78 25
Iroquois Post	7 80	40 00
Joliette Etoile du Nord	151 50	85 25
Kamloops Sentinel	13 20	75 30
Kamsack Times	19 80	
Kapuskasing Tribune	6 80	
Kaslo Kootenaian	13 60	
Kelowna Courier	9 44	
Kemptville Advance	27 65	
Kenora Miner and News	22 00	99 30
Kentville Advertiser	9 90	
Kimberley, B.C., Courier	.....	61 00
Kincardine Press	.....	20 00
Kincardine News	17 20	38 75
Kindersley Clarion	$ 4 50	$ 76 28
Kingston, Ont.		
Freeman	35 00	
Hanson & Edgar Ltd	.....	116 07
Jackson Press	.....	216 50
Penitentiary	.....	22 55
Whig-Standard	568 78	
Kingsville Reporter	7 44	
Kitchener, Merchants' Printing Co., Ltd	.....	82 68
Kitchener Record	13 16	
Lachute Municipal Review of Canada	140 00	
Lachute Watchman	9 60	75 00
Lac Megantic Echo	19 90	
Lacombe Globe	10 80	
Lacombe, Halpin Quick Print	.....	19 08
Ladysmith Chronicle	10 80	49 50
Lakefield News	9 40	
Langley Advance	21 78	
Leamington Post	45 60	
Leamington Post and News	.....	52 50
Lemberg Star	2 60	
Lethbridge Herald	41 76	67 31
Levis Publishing Co	.....	52 85
Levis Quotidien	32 20	
Lindsay Watchman-Warder	25 00	33 39
Little Current Expositor	6 50	
Liverpool Advance	6 72	
Lloydminster Times	16 40	
London, Ont.		
Advertiser	16 66	
Catholic Record	53 10	
Free Press	981 40	
Hay Stationery Co	.....	49 50
Middlesex Printing Co	.....	47 70
Wood, F. B., Printing Co	.....	6 36
Longueuil, Pratt & Lafrenière	.....	18 80
L'Orignal Advocate	110 40	
Loverna Budget	1 00	
Lumsden News-Record	10 80	
Lunenburg Malagash News	13 84	
MacGregor Herald	3 50	
Macleod Gazette	5 66	75 49
Madoc Review	1 80	
Manitou Canadian	1 00	
Maple Creek News	15 84	
Markdale Standard	13 00	
Markham Economist and Sun	9 40	
Massey Tribune	7 80	
Meadow Lake Progress	3 00	
Meaford Express	15 00	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, Impressions et lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Medicine Hat News	$ 21 75	
Melfort Journal	10 80	$ 59 36
Melita New Era	9 60	18 15
Melville Advance	16 56	75 49
Merlin Standard	13 00	
Merritt Herald	10 80	
Middleton Outlook	18 76	
Midland-Argus	89 56	44 25
Mildmay Gaxette	9 40	
Milton, Blight and White	.....	32 50
Milton Champion	31 20	
Milverton Sun	8 46	
Minnedosa Tribune	21 00	9 10
Mitchell Advocate	7 05	
Moncton, N.B.		
Evangeline	60 98	
Times	142 90	98 58
Transcript	6 02	
Mont Laurier Voix du Nord	4 20	
Montmagny, Que.		
Courrier du Nord	34 92	
Gaspésien	17 40	
Imprimerie	.....	29 75
Peuple	119 90	
Montreal, Que.		
Atlas Press Ltd	.....	142 04
Autorité	14 20	
Bertrand, J. O	.....	137 81
Canada	49 60	
Canadian Business	300 00	
Canadian Congress Journal	600 00	
Canadian Congress Publishing Co	1,100 00	
Canadian Jewish Chronicle	15 00	
Canadian Jewish Review	42 00	
Canadian Latin-American Chamber of Commerce	210 00	
Canadian Mining Reporter	200 00	
Canadian Textile Journal	100 00	
Caron, J. A. & Fils	.....	102 02
Cockfield Brown & Co., Ltd., & A. McKim, Ltd	72,868 62	
Cordrey & Marion	.....	79 00
Desbarats Advertising Agency Ltd	5,644 34	
Devoir	82 85	
Doucet, E	.....	130 04
Eagle Publishing Co	.....	51 40
Examiner—Courier	.....	147 34
Federated Railwayman	94 50	
Gaisin Press	.....	9 24
Gazette	3,171 52	5 30
Montreal, Que.—*Conc.*		
Granger Frères	.....	$ 36 30
Guardian	$ 21 90	
Herald	44 28	
Illustration	1,006 20	
Imprimerie Atwater	.....	208 00
Imprimerie Parent	4 20	
Italia	51 80	
Jeunesse Ouvrière Catholique	25 00	
Journal	100 00	
Librairie Beauchemin Ltée	.....	106 52
McKim, A. Ltd	2,573 33	
Monitor	51 80	614 25
Nord	54 60	142 99
Ordre	75 00	
Parent, L	25 00	29 10
Patrie	986 60	
Petit Journal	240 60	
Post Office Employees Association	400 00	
Presse	240 40	
Progrès de Villeray	.....	55 00
Relais	100 00	
Revue Trimestrielle Canadienne	100 00	
Roy-Lelièvre-Roy	.....	96 85
St-Laurent Printing Regd	.....	183 50
Sawyer, E	.....	33 92
Skinner, T. & Co	1,425 00	
Standard	98 20	
Star	1,698 70	
Telegram	154 00	
Terre de Chez-Nous	65 52	
Thérien Frères	.....	123 81
University of Montreal	25 00	
Moose Jaw Quality Press	.....	104 48
Moose Jaw Times	21 16	
Morden Times	12 30	
Morrisburg Leader	7 80	
Mount Forest Confederate	9 40	
Nakusp News	13 60	
Nakusp Silver Standard Printing	13 60	
Nanaimo Herald	175 60	
Nanton News	1 60	
Napanee Beaver	15 50	
Napanee Express	7 92	
Neepawa Press	9 25	
Nelson News	48 80	113 87
Newcastle Leader	85 28	
Newcastle Union Advocate	77 78	
New Glasgow, N.S.		
Free Lance	357 30	
News	5 50	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
New Glasgow, N.S.—*Conc.*		
Printery		$ 15 51
Scotia Printers Ltd		74 20
New Hamburg Independent	$ 7 05	
New Liskeard Speaker	8 46	
New Liskeard, Stevenson & Son		64 13
Newmarket Era		57 98
Newmarket Express-Herald	46 40	172 50
New Toronto Advertiser	16 04	
New Waterford Times	10 00	
New Westminster Columbian	157 04	106 48
Niagara Falls Review	35 40	
Norquay Star	2 40	
North Battleford News	5 88	
North Battleford Optimist	57 39	162 10
North Bay Nugget	15 37	73 98
North Sydney Herald	28 35	
North Sydney, McInnis, M.A.		60 25
North Vancouver Press	24 00	
Norwich Gazette	7 00	40 00
Norwood Grove, Norwood Press		26 50
Oak Lake News	10 80	
Oak River Post	2 40	
Orangeville Banner	9 40	
Orillia News-Letter	22 35	
Orillia Packet-Times	31 04	
Orono News	15 88	
Oshawa, Mundy-Goodfellow-Printing Co., Ltd		74 05
Oshawa Times	54 25	
Ottawa, Ont.		
All Canadian Congress of Labour	1,000 00	
Amalgamated Civil Servants of Canada	120 00	
British American Bank Note Co		1,298 50
Canadian Nank Note Co.		637,225 93
Canadian Brotherhood of Railway Employees	600 00	
Canadian Defence Quarterly	112 50	
Canadian Labour Press	458 30	
Canadian Legion of the British Empire Service League	105 00	
Canadian Military Gazette	1,875 00	
Canadian Parliamentary Guide	100 00	
Ottawa, Ont.—*Conc.*		
Canadian Unionist	$ 800 00	
Citizen	468 83	
Civil Service News	120 00	
Civil Service Review	200 00	
Commercial Press		$ 149 72
Danebrog	183 08	
Droit	237 85	180 00
Journal	2,506 21	
Legionary	105 00	
Miller Press Ltd		124 55
Ottawa Electric Railway	24 00	
Professional Institute of the Civil Service	60 00	
Shipman, H. C	100 00	
Tourist Bureau	31,078 32	
Owen Sound, Fleming Publishing Co		47 60
Owen Sound Sun-Times	280 16	
Oxbow Herald	17 52	
Oxford Journal	23 00	
Parkhill Gazette	5 60	
Parry Sound Canadian	25 76	
Parry Sound North Star Publishing Co		44 00
Peace River Gazette	73 80	
Peace River Record	10 80	
Pembroke Standard Observer	9 40	40 28
Penetanguishene Herald	82 00	
Perth Expositor	9 40	
Peterboro, Ont.		
Commercial Press		20 00
Examiner	25 20	53 07
Review		6 63
Petrolia Advertiser — Topic	9 40	
Picton Gazette	19 88	40 00
Picton Times	3 90	
Picton Advocate	9 60	
Pilot Mound, Tuckwell, R. W		47 00
Pincher Creek Echo	6 40	
Plumas Standard Times	1 30	
Ponoka Herald	6 00	
Portage la Prairie Graphic-Liberal	31 12	18 55
Port Arthur News-Chronicle	93 85	71 55
Port Credit News	9 40	
Port Elgin Times	18 55	
Port Hope Guide	40 50	11 66
Port Perry Star	28 50	
Powell River News	13 20	
Preeceville Progress	16 50	
Prescott Journal	17 20	
Preston Prestonian	15 20	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impression set lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Prince Albert Herald	$ 44 68	
Prince Albert News	.....	$ 13 25
Prince George Central Interior	3 00	21 87
Prince Rupert, B.C.		
Empire	3 50	
News	2 50	
Rose, Cowan & Latta	.....	389 77
Quebec, Que.		
Action Catholique	58 08	
Action Sociale	42 00	
Central Printing Co	.....	95 65
Chronicle-Telegraph	667 89	42 21
Evénement	369 93	556 22
Journal	317 45	
Laflamme, J. A. K	.....	19 60
Ratté & Frère	.....	214 62
Semaine Commerciale	150 10	45 25
Soleil	5 32	
Quesnel Observer	3 00	
Radville Star	8 64	
Rainy River Record	.....	40 00
Rapid City Reporter	1 50	
Red Deer Advocate	10 80	
Regina, Sask.		
Central Press	.....	41 23
Leader Post	31 80	
Saskatchewan Farmer	21 00	
Star	120 90	
Western Printers' Association	.....	75 00
Renfrew Mercury	23 66	
Revelstoke Review	29 40	
Richelieu Imprimerie	.....	61 75
Ridgetown Press	6 50	
Rigaud Interrogation	3 00	40 00
Rimouski Imprimerie Gilbert Ltée	.....	29 15
Rimouski Progrès du Golfe	200 20	
Riverhurst Courier	3 00	
Rivière-du-Loup St-Laurent	103 48	41 60
Roberval Colon	7 00	
Roberval Imprimeurs	.....	64 78
Roblin Review	5 76	
Rock Island Journal	6 24	
Rocky Mountain House Mountaineer	4 48	
Rosetown Eagle	11 52	68 20
Rossland Miner	24 40	
Rosthern News	10 80	
Rouyn Noranda Publishing Co	.....	104 50
Russell Leader	6 80	
Sackville Post	24 50	
St. Boniface Canadian	.....	107 49
St. Catharines Print Shop	.....	16 96
St. Catharines Standard	$ 316 70	$ 88 70
St. Hyacinthe Courrier	127 10	
St. Hyacinthe Imprimerie et Compatibilités	.....	74 68
St. Jerome Avenir du Nord	48 04	34 44
St. Joe Herald	15 60	
St. John, N.B.		
Lingley Printing Co	.....	87 10
Maritime Broadcaster	30 67	
N.B. Publishing Co	7 00	
New Freeman	35 60	
Telegraph-Journal	525 84	
Times-Globe	2 05	
St. Johns, Que.		
Canada-Français	.....	18 00
News	38 35	
Payette, G. H.	.....	36 80
Smith, E. R. & Co., Ltd.	.....	18 00
St. Joseph d'Alma, Colon.	10 00	
St. Joseph de Beauce Imprimerie	.....	37 79
St. Joseph La Vallée de la Chaudière	14 00	
St. Justin Echo	34 30	
St. Marys Journal Argus	9 40	
St. Pascal, Roy, Donat	.....	40 00
St. Paul Canadian	3 00	
St. Stephen St. Croix Printing & Publishing Co	.....	31 50
St. Stephen, Courier Press.	13 60	
St. Thomas, Ont.		
Municipal World	.....	1,221 54
Sutherland Press	.....	36 23
Times Journal	104 30	
Ste Marie Guide	248 42	64 00
Sarnia, Ont.		
Canadian Printing Co	.....	21 00
Frontier Printing Co	.....	19 75
Observer	26 64	
Saskatoon Star-Phoenix	91 30	83 61
Saskatoon Western Producer	31 60	
Sault Ste Marie Cliff Printing Co	.....	117 06
Sault Ste Marie Star	66 32	
Scott Jonction Dorchester.	137 92	
Seaforth Expositor	4 90	56 40
Seaforth News	9 40	
Selkirk, Crowder & Taylor	.....	24 00
Selkirk Record	12 96	
Shaunavon Standard	33 68	60 00
Shawinigan Falls, Que.		
Echo	22 61	
Imprimerie	.....	55 85
Imprimerie St. Maurice	.....	18 50
Shawville Equity	28 92	
Shelburne Coast Guard	55 60	

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Shelburne Free Press & Economist	$ 12 28	
Shellbrook Chronicle	25 60	
Shellbrook, Pickup, G. H.		$ 58 74
Sherbrooke, Que.		
Record	333 02	
Telegram	58 72	195 57
Tribune	3 36	
Shoal Lake Star	7 20	
Sidney Review	10 80	
Simcoe, Pearce Publishing Co., Ltd		15 00
Smiths Falls Record-News	22 20	
Somerset News and Swan Lake Echo	2 40	
Sorel, Que.		
Courrier	2 40	
Imprimerie Richelieu	35 56	
Sorelois	50 40	
Souris Plaindealer	10 80	
Southampton Beacon	15 32	
South Vancouver News	24 20	
Springhill Record	65 20	
Stayner Sun	23 50	
Steinbach Die Post	0 50	
Stettler Independent	6 25	107 42
Stirling News Argus	9 00	
Stonewall Argus	20 88	
Stouffville Tribune	9 40	132 75
Stratford Beacon-Herald	11 28	8 48
Stratford Commercial Printers		43 75
Strathclaire Plain Talk	3 90	
Strathroy Age-Dispatch	9 40	
Strathroy, Evans Bros.		25 49
Sudbury Star	14 20	
Summerside Journal	34 40	37 10
Summerside Pioneer	10 00	
Sussex Maritime Publishing Co		48 76
Sussex Record	35 40	
Swan River Star & Times	30 00	60 00
Swift Current Herald	38 08	60 00
Swift Current Sun	24 30	
Sydney Post		10 10
Sydney Post-Record	264 72	
Tara Leader	25 25	
Tecumseh Maple Leaf	12 14	
Thamesville Herald	2 25	
The Pas Mail	22 77	
Thessalon Advance	7 80	
Thetford Mines, Que.		
Canadienne	85 39	
Frenette, A.		155 92
Thetford	3 00	
Three Rivers, Que.		
Bien Public	171 54	
Three Rivers, Que.—*Conc.*		
Chronicle	36 56	
Marineau, P. H.		$ 86 01
Nouvelliste	$ 255 19	51 94
Tillbury Times	24 42	
Tilsonburg News	7 52	90 00
Timmins Advance	16 36	
Tisdale Recorder	10 80	
Toronto, Ont		
Air Craft Printing Co		62 01
Bloor Press		110 50
Canadian Baptist	3 29	
Canadian Churchman	5 64	
Canadian Engineer	379 80	
Canadian Facts Publishing Co	100 00	
Canadian Veteran	100 00	
Centennial Programme	200 00	
Century Press		4,395 27
Clay Products News and Ceramic Record	30 00	
Commercial News	603 90	
Contract Record and Engineering News	414 20	
Davis, G. A., Printing Co		106 26
Denning, H.S.		24 50
Farmers' Sun	10 08	
Financial Post Survey of Mines	100 00	
Forest Hill Observer	27 80	
Foster-Johnstone Co		121 75
Gibbons, J. J. Ltd	21,513 08	
Gibson Printing Co		179 94
Globe	133 45	
Gold	100 00	
Hambley Bros		133 46
Hannah, W. J.		19 08
Hebrew Journal	423 75	
Herald		129 50
Jack Canuck	41 00	
Labour Leader Publishing Co., Ltd	37 38	
MacLean Publishing Co.	400 00	
MacLean, H., Publishers, Ltd	455 00	
Mail and Empire	2,290 70	
Masonic Sun	55 40	
Monetary Times	130 00	
Northern Miner	300 00	
Oakwood Printing House		61 92
Ontario Postmasters' Association	100 00	
Postal Journal of Canada	40 00	
Public Printing Service		22 52
Ransted Printing Co		11 75
Regent Press		96 50
Reynolds, J. Co		117 75

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Con.
Publicité, impressions et lithographie–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Toronto, Ont.—*Conc.*		
Riverdale Gazette	$ 134 90	
Sentinel	35 85	
Star	82 25	
Strathmore Press		$ 63 60
Telegram	2,305 26	
Thompson Bros.		234 79
University		3,038 56
Wilson Press		310 75
Trail Ad-News	10 80	
Trail Times	48 80	
Transcona News	3 50	
Treherne Times	10 68	
Trenton Sun	21 36	77 50
Truro, N.S.		
Bulletin	17 94	
Canso Breeze and Antigonish Advocate	25 36	
Citizen Sun	75 28	
News	84 72	
Printing and Publishing Co		22 79
Tugaski Globe	4 00	
Turtleford Sun	4 00	
Tweed News	15 40	
Uxbridge Times-Journal	18 40	
Valleyfield, Brault, G.		38 00
Valleyfield Progrès	1 20	45 75
Vancouver, B.C.		
Adviser	15 20	
Anderson Printing Co		234 79
B. C. Lumbermen	65 00	
Burnaby Broadcast	26 60	
Greeters' Guide	200 00	
Journal of Commerce	101 20	
Miner	270 00	
News	46 40	132 75
North Shore Press		51 97
Point Grey News-Gazette	53 20	82 47
Province	444 98	
Review		19 08
Rose, Cowan & Latta		34 11
Sun	13 20	36 00
Western Fisheries	600 00	
Wrigley Printing Co		464 81
Vanderhoof Chronicle	2 40	
Vanguard Times	4 08	
Vankleek Hill Review	42 00	31 75
Vegreville Observer	46 50	84 93
Verdun, Que.		
Free Press	14 60	106 25
Guardian		73 98
Messenger	10 22	
Printing and Publishing Co		106 25
Vermilion Craig Bros.		13 50
Vermilion Standard		$ 105 50
Vernon News	$ 39 70	116 45
Victoria, B.C.		
Acme Press		51 71
Colonist	203 15	31 72
Times	2 82	
Victoriaville Voix des Bois Francs	4 00	
Virden Empire Advance	10 80	
Wadena News	2 15	57 49
Walkerton Herald-Times	17 20	
Walkerville News	9 40	
Walkerville Printing Co		19 08
Wallaceburg News	11 75	
Waterloo, Ont., Chronicle	6 30	
Waterloo, Ont., Printing Co		20 53
Waterloo, Que., Journal	10 00	
Watford Guide-Advocate		56 70
Welland Tribune	191 60	
West Vancouver News	26 00	
Westport Mirror	12 80	
Wetaskiwin Free Press	48 30	
Wetaskiwin Times	46 50	114 05
Weyburn Review	53 80	61 87
Wheatley Journal	2 50	
Whitby Gazette & Chronicle	29 76	
Whitehorse Star	504 00	
Wiarton Echo	24 75	2 25
Wilkie Press	10 80	
Windsor, N.S., Tribune	17 40	88 70
Windsor, Ont., Booster Publishing Co		35 00
Windsor, Ont., Star	732 81	124 82
Wingham Advance-Times	10 00	40 00
Winnipeg, Man.		
Birt Printing Co		108 00
Canada Posten	5 40	
Canadian Ranok	1 62	
County Guide	79 80	
Czas	7 20	
Dahl Co. Ltd		70 70
Dawson Richardson Publications	7 87	
Elmwood Herald	31 70	
Free Press	93 88	
Gazeta Katolicka	10 80	
Grain Trade News	16 20	
Israelite Press	45 06	
Jewish News	22 80	
Liberté	61 00	
National Publishers Ltd.	50 50	
Nordwesten	11 88	
Norrona	9 72	
North Ender	27 20	
Nor'-West Farmer	66 50	
Peerless Press		57 97

GENERAL–Con. — EN GÉNÉRAL–Suite

Advertising, Printing and Lithographing–Conc.
Publicité, impressions et lithographie–Fin.

Summary of Payments made during 1934-35 by all Departments–Conc.
Sommaire des paiements faits par tous les Ministères, en 1934-35–Fin

	Advertising — Publicité	Printing and Lithographing — Impressions et lithographie		Advertising — Publicité	Printing and Lithographing — Impressions et lithographie
Winnipeg, Man.—*Conc.*			Woodstock, Ont., Rae, B. J. & Son	.....	$ 40 85
Pre-Canadian	$ 65 00		Woodstock, Ont., Sentinel-Review	$ 249 70	
Railway Mail Clerk	100 00		Yarmouth Herald Telegram	.....	85 50
St. James Leader	10 80		Yarmouth Light	52 40	
Taylor, T. W. & Co	.....	$ 272 70	Yellow Grass Herald	5 70	
Tribune	273 12		Yorkton Enterprise	30 00	59 04
Ukrainian Voice	22 68		British and Foreign	34,494 25	1,323 90
Viking Press	52 40		United States	276 00	13 24
Western Canada Coal Review	137 50		Total	228,608 88	669,571 81
Wolfville Acadian	17 40				
Wolfville Davidson Bros.	.....	77 90			
Woodstock, N.B., Press	20 00				

SUMMARY, BY DEPARTMENTS — SOMMAIRE, PAR MINISTÈRE

Agriculture	$ 1,727 45	
Civil Service Commission	463 95	
External Affairs	34,081 98	$ 1,323 90
Finance	77,264 24	375,513 13
Fisheries	3,304 90	4,178 78
Governor General's Secretary's Office	689 50	
Indian Affairs	236 97	66 05
Interior	1,091 80	
Justice	.....	22 55
Labour	1,424 46	
Legislation	.....	25,456 10
Marine	883 60	
Mines and National Gallery	3,518 57	
National Defence	2,662 72	
National Revenue	459 91	263,011 30
Post Office	2,245 00	
Public Printing and Stationery	36 78	
Public Works	30,541 99	
Railways and Canals	31,668 58	
Royal Canadian Mounted Police	59 90	
Soldier Settlement of Canada	65 62	
Trade and Commerce	36,180 96	
	228,608 88	669,571 81

GENERAL–Con. — EN GÉNÉRAL–Suite

Comparative Statement of General Arrears
Etat comparatif des arrérages par Ministère

Service	March 31, 1935 — 31 mars 1935	March 31, 1934 — 31 mars 1934	Increase — Augmentation	Decrease — Diminution
Agriculture	$ 52,854 05	$ 49,724 62	$ 3,129 43	
Canadian Radio Broadcasting Commission — Commission canadienne de la radiodiffusion	26,753 17	6,129 56	20,623 61	
External Affairs — Affaires extérieures	67 00	67 00		
Fisheries — Pêcheries	1,643 90	1,105 50	538 40	
Immigration and Colonization — Immigration et colonisation—				
Detention Accounts	1,365 88	1,589 93		$ 224 05
Indian Affairs — Affaires indiennes	20,734 62	20,734 62		
Insurance — Assurances	313 98	313 98		
Interior — Intérieur—				
Dominion Parks				
Banff	15,715 72	13,695 54	2,020 18	
Jasper	1,430 68	1,571 55		140 87
Yoho and Glacier	103 22	92 75	10 47	
Riding Mountain		42 00		42 00
Waterton Lakes	2,987 00	3,040 75		53 75
Kootenay	13 50	47 26		33 76
Prince Albert	105 84	220 70		114 86
Public Lands	3,473 32	2,215 90	1,257 42	
Forestry	132 55	893 69		761 14
Mining Lands	537 60		537 60	
Ordnance and Admiralty Lands	10,610 87	7,165 97	3,444 90	
Timber and Grazing	8,703 63	6,676 67	2,026 96	
Topographical Surveys	654 75	681 47		26 72
Seed Grain Advances, Interest	2,420,803 50	2,299,160 82	121,642 68	
	2,465,272 18	*2,335,505 07*		
Justice				
Exchequer Court	24 60	24 60		
Supreme Court	130 15	494 15		364 00
Penitentiaries	1,085 68	1,081 48	4 20	
	1,240 43	*1,600 23*		
Labour — Travail	4,924 18	4,924 18		
Marine	15,524 90	15,460 20	64 70	
Mines	92,383 64	92,151 73	231 91	
National Defence — Défense nationale—				
Aid to Civil Power	648,519 85	652,389 78		3,869 93
Miscellaneous	102,811 42	103,086 22		274 80
	751,331 27	*755,476 00*		
National Revenue — Revenu national—				
Customs	75,232 29	76,453 50		1,221 21
Excise	21,078 15	21,078 15		
	96,310 44	*97,531 65*		
Pensions and National Health — Pensions et Hygiène—				
Pensions Division	802,084 06	814,467 24		12,383 18
National Health Division	727 67	111 00	616 67	
	802,811 73	*814,578 24*		
Post Office — Postes	35,692 22	34,865 81	826 41	

GENERAL–Con. — EN GÉNÉRAL–Suite

Comparative Statement of General Arrears–Conc.
Etat comparatif des arrérages par Ministère–Fin

Service	March 31, 1935 — 31 mars 1935	March 31, 1934 — 31 mars 1934	Increase — Augmentation	Decrease — Diminution
Printing and Stationery— Imprimerie et Papeterie—				
Canada Gazette	$ 3,545 53	$ 3,589 76		$ 44 23
Voters' Lists	574 58	574 58		
Publications	5,274 51	5,535 89		261 38
	9,394 62	*9,700 23*		
Public Works — Travaux publics—				
Minor Public Works	10,600 62	10,600 62		
Public Buildings, Rentals	39,666 12	38,383 43	$ 1,282 69	
Hamilton and Port Dover Road	18,391 08	18,391 08		
Bonner Property, Quebec	6,657 25	6,657 25		
Miscellaneous	11,077 00	33,723 44		22,646 44
Slides and Booms				
Ottawa District	64,951 00	64,951 00		
St. Maurice District	29,804 08	29,804 08		
Saguenay District	20 00	20 00		
Trent and Newcastle District	3,556 89	3,556 89		
Telegraph Lines	6,201 42	5,981 81	219 61	
	190,925 46	*$12,069 60*		
Railways and Canals — Chemins de fer et Canaux	1,337,489 12	1,214,743 97	122,745 15	
Royal Canadian Nounted Police — Gendarmerie royale à cheval	22,417 03	18,371 88	4,045 15	
Secretary of State — Secrétariat d'État	70,809 46	50,741 34	20,068 12	
Soldier Settlement of Canada — Etablissement des soldats au Canada	10,361 67	10,217 77	143 90	
Trade and Commerce— Commerce—				
Culler's Fees	37,432 79	37,432 79		
Fines and Forfeitures	105 00		105 00	
Motion Picture Bureau	1,348 21	783 40	564 81	
Commercial Intelligence Service	377 65	730 59		352 94
Weights and Measures	671 80	2,024 25		1,352 45
Canadian Government Elevators	379 65	700 49		320 84
Canada Grain Act	728 95	964 29		235 34
Canadian Government Exhibition Commission	808 18	673 32	134 86	
Electricity and Gas	1,145 20	1,140 00	5 20	
	42,997 45	*44,449 13*		
Total	6,053,618 38	5,792,052 24	306,290 03	44,723 89

NOTE—On further information received from the departments, adjustments were made of various amounts shown in my last report as due on March 31, 1934. A statement of accountable advances will be found in the Introduction to this report — REMARQUE—De nouvelles informations m'ayant été communiquées par les ministères, divers montants, donnés dans mon dernier rapport comme dus le 31 mars 1934, ont pu être ajustés. Un état des avances comptables paraît dans l'introduction de ce rapport.

GENERAL–Con. — EN GÉNÉRAL–Suite

Legal Expenses, Disbursements and Taxed Costs
Frais judiciaires, déboursés et frais taxés

Summary of Payments made during 1934-1935 by all Departments
Sommaire des paiements faits par tous les Ministères, en 1934-1935

Legal Expenses and Disbursements Frais judiciaires et déboursés	
Addy, J. J., Toronto	$ 55 00
Allen, Austin A., Moncton	1,329 70
Almond, G., Montreal	79 00
Andrews, J. B., Emerson	7 00
Angers, R., notary, Hebertville Station	49 45
Archambault, C. A., Montreal	536 91
Archibald, G. W., Edmonton	10 00
Arnott, R. D., Belleville	52 53
Arsenault, A. F., Summerside	285 00
Asselin, E., Shawinigan Falls	85 00
Asselin, R. E., Rimouski	113 86
Atkinson, H., Brockville	10 00
Atton, W. P., Regina	84 08
Babe, F., Fort William	20 00
Bagshaw, F. B., Regina	343 23
Baker, L. O., Denzil	5 18
Baldwin, V. R., Vegreville	663 91
Barnes, R. F., Coleman	66 05
Bastien, J. M., Montreal	80 00
Bate, R. M. J., Winnipeg	46 04
Bates, Alfred D., Lanigan	83 91
Baudouin, Jean, notary, Montreal	305 30
Bayard, A., Montreal	25 00
Beament and Beament, Ottawa	1,000 00
Beaton, W. J., Toronto	35 00
Beauchamp, J. N., Hull	110 00
Beaudoin, A., Thetford Mines	184 75
Beaudoin, Y., Montreal	5 00
Beaulieu and Miquelon, Quebec	262 05
Beaulieu, Gouin, Mercier and Tellier, Montreal	1,900 90
Beaulieu, J. A., Montreal	470 00
Beaulieu, L. E., Montreal	2,793 62
Beaulieu, M. L., Quebec	1,863 78
Beauregard, E., Montreal	9,334 75
Beckett, H. E., Toronto	50 00
Bedard, Flynn and Beaudoin, Quebec	10 00
Bedford and Beardall, Chatham	22 50
Bedford, C. M., Carman	18 00
Begg, J. O., Swift Current	82 15
Bernard and Bernard, Montreal	1,317 30
Bernier, A., Winnipeg	260 39
Bernier, H., Quebec	1,288 04
Berube, L., Riviere du Loup	232 30
Best, R. M., Bracebridge	56 03
Bissett, F. W., Halifax	684 95
Bissett, J. E., Winnipeg	132 05
Black, G. W., Kamloops	2 00
Blain, A., Montreal	80 00
Blake, Lash, Anglin and Cassels, Toronto	5,237 18
Blanchard, N. D., Windsor	369 20
Blondin, Paul A., Montreal	246 00
Boddy, A. H., Brantford	10 00
Boileau, L. J., notary, Montreal	68 35
Boisonneault and Boisonneault, Montreal	25 00
Bolduc, Remi, St. Georges de Beauce	54 40
Bone and Teskey, Toronto	132 20
Boswell, C. M., Winnipeg	57 85
Bousquet, J. B., St. Hyacinthe	172 00
Boyd, J. A., Blaine Lake	139 02
Boyer, A., Montreal	1,710 20
Boyle, H. H., Penticton	10 00
Braden and McAllister, London	55 00
Brais, E., Montreal	40 00
Branion, S. J. A., Prince Albert	335 79
Brickenden, G. A. P., London	$ 35 00
Brien, W. H. C., Sault Ste. Marie	26 00
Broadfoot, S. Rupert, Ottawa	971 60
Grossard, A., Montreal	40 00
Browne-Wilkinson, E., Winnipeg	335 25
Brown, S. H., Toronto	33 50
Bullen, J. M., Toronto	530 40
Bumbray, J. E. C., Montreal	287 00
Burgess, W. J., Hamiota	26 05
Burnese, A. O., Toronto	46 17
Burns, R. C., Calgary	40 00
Burrows, C. H. J., Regina	129 79
Bushfield, J. W., Wingham	23 00
Cairns, A. E. Melfort	40 00
Cairns, L. Y., Edmonton	859 35
Cameron, Gordon, A., Victoria	845 58
Cameron, J. J., Liverpool	152 84
Cameron, J. McK., Calgary	221 75
Camirand, L., Montreal	50 00
Camirand, R., Montreal	70 00
Campbell, N. S., Steinbach	111 50
Carr, H. A., Campbellton	248 63
Carroll, Sheppard and Maguire, Saskatoon	95 62
Carscallen and Carscallen, Wallaceburg	20 72
Carson, P. A., Calgary	10 00
Case, T. H., Kelvington	97 23
Cass, W. J., Winchester	108 39
Cassels, Brock and Kelley, Toronto	2,328 41
Candwell, N. S., Toronto	1,227 65
Cawthorne, F., Toronto	166 29
Chagnon, J. E., Fox River	200 99
Champoux, E., Quebec	2,664 25
Chapman, E. R., Winnipeg	417 17
Chasse, A., Sorel	371 30
Chausse, F., Montreal	395 00
Chew, J., Glace Bay	739 61
Chipman, A. L., Yarmouth	170 50
Chisholm, A. G., London	1,788 94
Chisholm, D. H., Port Hope	105 20
Choquette, L., Montreal	58 50
Cimon, Horace, Riviere du Loup	547 76
Clay, John L., Victoria	60 00
Cluff, H. R., London	49 00
Coffin and Rivard, Montreal	70 00
Coffin, F. G., Montreal	225 00
Colbert, Norman C., Hagersville	121 00
Collins and Green, Vancouver	4 50
Collins and McCool, Watrous	18 44
Collison, B. W., Calgary	45 00
Colwill, and Newman, Portage la Prairie	50 82
Comeau, L., Three Rivers	137 50
Coonan, Thos. J., Montreal	100 00
Corbett, W. M., Edmonton	46 20
Corkery, John R., Peterborough	123 83
Cote, R., Quebec	88 80
Coughlan, C. R., Bridgewater	239 51
Cowan & Cowan, Vancouver	49 00
Crabtree and McKee, Toronto	10 12
Craig, W. D., Edmonton	182 60
Crankshaw, Crankshaw, Gaboury and Almond, Montreal	123 00
Crankshaw, J. E., Montreal	6,448 55
Crawford, J. W., Calgary	619 27
Creaghan, J. A., Newcastle	1,178 17
Crease, Lindsay, Victoria	2,018 42
Cumming, R. D., Haileybury	2 00
Cunliffe, F. S., & Co., Nanaimo	40 58
Curran, F. W., London	86 90

GENERAL–Con. — EN GÉNÉRAL–Suite

Legal Expenses, Disbursements and Taxed Costs–Con.
Frais judiciaires, déboursés et frais taxés–Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

Daley, Phinney & Outhit, Halifax	$ 6,519 55
Dalzell and Stewart, Galt	71 75
Davidson, E. S., Chilliwack	1 00
Davidson, W. H., Newcastle	210 00
Davie, C. F., Duncan	195 50
Day, F. A., Toronto	90 00
Deacon, T. R., Toronto	65 00
DeBlois, R., Quebec	2,769 00
deLorimier, J., Montreal	15 00
deLorimier, R. G., Montreal	1,964 35
Desy, M., Montreal	65 50
DeVarennes, P., Quebec	40 00
Diefenbaker, John G., Prince Albert	55 00
Dion, A., Quebec	40 00
Dion, J. A., Roberval	90 00
Dionne, C. A., Quebec	143 00
Disbery, D. C., Saskatoon	410 38
Dixon, W. H. S., Vancouver	449 92
Dorion and Dorion, Quebec	414 80
Dorion, F., Chicoutimi	612 95
Dorion, N., Quebec	130 00
Dougherty, C. L., Fredericton	167 75
Douglas and McCallum, London	94 10
Douglas, A. R., London	26 40
Drolet A., Sherbrooke	58 00
Drouin, M., Quebec	15 00
Drouin, P., Quebec	5,535 00
Drouin, R., Quebec	2,714 00
Dubienski, B. B., Winnipeg	37 70
Ducharme, C. R., La Tuque	10 00
Duchemin, H. P., Sydney	123 30
Dufresne, A., Montreal	143 00
Dunbar and Dunbar, Guelph	1,023 41
Duncan, Leckie, McCreary, Sohlitz and Hinslea, Cleveland	25 00
Dupuis, P. L., Montreal	89 75
Durand, L. D., Three Rivers	140 00
Duranleau, Duranleau and Dupré, Montreal	22 00
Durie and Wakeling, Saskatoon	10 00
Edgar, S. H., Buchanan	39 00
Edwards, H., Stonewall	211 27
Elliott, C. H., Perth	30 50
Elliott, W. S., Meadorf	97 10
Ellor, P., Winnipeg	127 03
Emard, C., Montreal	93 00
Evans, F. G., Orillia	12 00
Ewart, W. M., Westport	23 95
Fauteux, G. A., Montreal	275 00
Fauteux, J., Montreal	170 00
Ferguson, W. G., Minnedosa	196 51
Finland, E. V., Victoria	100 00
Finlayson, and Dudley, Midland	53 75
Flamand, E., Montreal	299 50
Flavin, G. P., Halifax	564 48
Fleming, O. E., Windsor	149 50
Fleury, E., Shawinigan Falls	31 40
Flynn, J. P. L., Percé	389 82
Forbes, E. McK., Glace Bay	1,814 81
Fordham, S. W., Niagara Falls	20 00
Forestell, T. F., Fort Erie	22 10
Fraser, Leonard W., Halifax	1,138 65
Fraser, W. K., Toronto	3,295 82
Frechette, N. A., notary, La Bie du Febvre	70 65
Fulton, Morley and Clark, Kamloops	59 00
Fulton, J. A., Guysborough	121 90
Gagne, A., Montmagny	10 00
Gagne and Gagne, Montmagny	10 00
Gagne, H. J., Montreal	60 00
Gagne, J. C., Chicoutimi	233 35
Gagnon and Simard, Rimouski	$ 40 00
Gagnon, J. Edmond, Gaspé	102 68
Gagnon, L. J., Mont Joli	321 93
Gagnon, O., Montreal	466 82
Gahan, P. A., Strathroy	76 41
Galbraith, H. W., Vernon	464 30
Garland, C. B., Nelson	116 41
Garland, E. P., Winnipeg	90 04
Garton, Maris H., Boissevain	353 79
Gaudet, J. A., Nicolet	50 00
Gelly, P., Quebec	106 25
Geoffrion and Prud'homme, Montreal	877 45
German and Brooks, Welland	100 71
Gibeault, G., Ste. Agathe des Monts	171 40
Girard, L. P., Chicoutimi	201 60
Girard, W. H., Roberval	10 00
Giroux and Delaney, Sweetsburg	102 00
Giroux, L. A., Sweetsburg	71 00
Gogo, G. T., Cornwall	60 00
Gordon, and Gordon, Regina	84 00
Gordon, M. L., Toronto	25 00
Gosselin, H. F., Quebec	10 00
Gowling, E. Gordon, Ottawa	534 35
Graham, Alan, Cranbrook	6 43
Graham, A. W., Mount Forest	20 00
Graham, E. S., Kincardine	21 64
Grant, M. J., London	80 00
Green, H. C., Vancouver	10 00
Green, W. J., Ottawa	12 00
Grossman, Holland & Co., Vancouver	81 30
Guibault, G., Joliette	130 00
Guibault, J. A., Joliette	8 00
Guilbet, G., notary, Iberville	23 95
Guthrie, D., Toronto	610 75
Hackett, F. W., Montreal	35 00
Haldane, W. H. M., Victoria	40 00
Haldane and Campbell, Victoria	25 00
Hall, Hall and Stevenson, Peterborough	46 90
Hanbidge, R. L., Kerrobert	83 93
Haney, W. S., Sarnia	490 77
Hanna, A. L., Chatham	25 00
Hannesson, H. M., Winnipeg	687 69
Harkness, J. G., Cornwall	110 00
Harley Sweet and Slemin, Brantford	32 00
Harris, G. L., Moncton	23 50
Harris, Keachie, Torrance and Johnson, Toronto	474 80
Harrison, Evelyn, London	49 00
Hart, J. L., Oxbow	169 30
Harvey, J. T., Prince Rupert	24 75
Harvey, R. D., Victoria	101 00
Haslam, J., Charlottetown	40 00
Hayden, W. T., New Glasgow	115 40
Hayes, W. R., Montreal	466 70
Hays and Hays, Goderich	15 00
Hazell and Gay, Hamilton	180 00
Heisterman and Tait, Victoria	16 01
Henderson and Boddy, Brantford	10 00
Henderson, W. A., Toronto	10 00
Hessell, H. O., Morrisburg	10 00
Hetherington, R., Wingham	15 00
Hewitt, S. H., William Lake	0 50
Hill, A. C., Ottawa	4,323 44
Horner, M., Cannington	48 25
Howard, B. W., Ottawa	338 42
Howden, J. H., Neepawa	139 35
Howitt and Howitt, Guelph	30 00
Howitt, J. R., Guelph	25 50
Hunt, Auld and Warburton, Winnipeg	1,521 35
Hunter, L. A., Assiniboia	749 29

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Legal Expenses, Disbursements and Taxed Costs—Con.
Frias Judiciaires, déboursés et frais taxés-Suite

Summary of Payments made during 1934-1935 by all Departments—Con.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

Hutchinson, G. A., Richibucto	$ 112 50
Hyman, L. S., Oshawa	57 81
Inches and Hazen, St. John	217 10
Ingram, A. A., St. Thomas	30 00
Jacobs, Z. W., Cardston	20 00
James, H. H., Richibucto	10 00
Jasmin, A., Montreal	123 10
Jessop, J. J., Rimouski	242 70
Johnston, V. K., Gananoque	22 90
Joli-Cœur, J. A., Quebec	576 39
Jonah, H. N., Sussex	34 30
Jones, F., Digby	70 00
Jones, J. T., Mannville	41 10
Keown, H. E., Melfort	81 40
Kerr, N. W., Brandon	743 32
Killam, G. T., Foam Lake	207 80
Kinsman, W. R., Regina	1,392 89
Koch, A., Edson	40 20
Labelle, A., Montreal	15 00
Labelle, Dupuis and Lafontaine, Montreal	50 00
Lacasse, L., New Carlisle	238 73
Lacourcière, A., St. Joseph de Beauce	139 00
Lacourcière, Girard, Lake Megantic	13 35
Lacroix, J. A., Montreal	262 50
Ladouceur, L. A., Amos	80 00
Lafleur, Robert, Montreal	325 00
Lafontaine, J. E., Montreal	673 26
Lafontaine, P. E., Montreal	181 00
Lamarre and Lamarre, Montreal	945 16
Lambert, J. A., St. Joseph de Beauce	58 00
Lamothe and Charbonneau, Montreal	2,183 05
Lamothe, J. C., Montreal	294 10
Lancaster and Mix, St. Catharines	262 04
Landreau, F. A., Windsor	31 40
Lang and Michener, Toronto	12 69
Langlois, A., Quebec	6,190 60
Langlois, E., Three Rivers	100 00
Langlois, J. C., Buckingham	40 00
Laurendeau, J. G., Valleyfield	239 90
Lebel, A. U., Bonnyville	44 00
Lennie, R. S., Vancouver	40 50
Leonard, A. J. E., Sweetsburg	280 00
Leposky, S., Ottawa	57 00
Leslie, E. C., Regina	25 00
L'Espérance, L. D., Montreal	2,610 50
Levesque, D., New Carlisle	256 65
Lewis, R. W. D., London	60 00
L'Heureux, A., notary, Loretteville	86 60
Lillico, L. Arthur, Kirkland Lake	60 00
Lindsay, C. V., Winnipeg	50 17
Livingston and Smith, Annapolis Royal	20 00
Locke and Powell, Toronto	20 00
Locke, R. P., Toronto	659 28
Long, Leon J., Stratford	20 00
Loranger, H. M., Hull	224 60
Loucks, G. D., North Battleford	191 19
Lucas and Lucas, Vancouver	380 95
Lynch-Staunton, V., Montreal	234 35
McArthur, N. R., Glace Bay	173 00
McBride and McGibbon, Waterloo	365 00
McClenaghan, V. S. C., Ottawa	800 98
McClurg, Chas. B., St. Thomas	302 86
McCormick, J. S., Lacombe	10 00
McCuaig, S. H., Edmonton	165 00
McCue, Wilson, Smith's Falls	15 00
McDonald, N. R., Weyburn	152 24
McDonald, W. J., Yorkton	156 10
McEwen, G. D. C., Calgary	81 00
McGibbon, W. J., Waterloo	10 00
McGirr, E. N., Dauphin	$ 259 21
McHardy-Smith, F. A., London	63 00
McInnes, A. D., Port Hood	29 60
McInnes, R., Halifax	1,389 75
McIntosh, D. E., Winnipeg	35 15
McKay, C., Woodstock	170 00
McKenzie, A. D., Toronto	334 31
McKinnon, Malcolm, Charlottetown	35 00
McLaughton, A. P. N., Campbellton	59 25
McLellan, P., Arcola	127 06
McLenaghen, J., Selkirk	21 00
McLennan, D., Port Hood	62 20
McLennan, R. L., Prince Rupert	179 64
McLeod, Black and McAulay, Morden	4 00
McLeod, C. E., Dawson	824 80
McLeod, C. M., Edmonton	632 85
McPhillips, Duncan and McPhillips, Vancouver	385 50
McQuarrie, R. L., Brandon	40 00
McRae, W. F., Gore Bay	29 10
MacColl, N. A., Campbellford	15 00
MacDonald, H. W., Broadview	25 26
MacDonald, J. A., Charlottetown	311 40
MacDonald, J., North Sydney	25 00
MacDougall, MacFarlane, Scott and Hugessen, Montreal	117 60
MacIntyre, J. D., Antigonish	258 72
MacKenzie, R. G. R., Petrolia	30 00
MacKinnon, A. G., Regina	277 68
MacLatchey, F. H., Sackville	183 95
MacLellan, R. S., Sydney	529 62
MacPherson, Leslie and Paul, Regina	33 50
MacQuarrie, J. H., Pictou	43 89
MacVicar, Geo. D., Winnipeg	843 54
Machin and Donley, Kenora	22 00
Maddin, J. W., Sydney	878 33
Maitland, R. L., Vancouver	2,461 14
Maitland, Maitland, Remnant and Hutcheson, Vancouver	430 20
Maloney, J. A., Renfrew	565 80
Mann, Lafleur and Brown, Montreal	1,386 15
Mann, J. A., Montreal	562 95
Manning, W. M., Amherst	394 41
Marcotte, H., Ponteix	20 00
Marcus, M., Montreal	40 00
Marier and Marier, Drummondville	40 00
Marier, J., Drummondville	40 00
Marion, C. W. A., Rockland	35 00
Marshall, W. R., Ingersoll	20 00
Martin, W. L., Niagara Falls	133 60
Martineau, J. C., Montreal	169 50
Mason, Foulds, Davidson, Carter and Killock, Toronto	125 00
Matthews, F. B., Toronto	30 00
Mayrand, O., Quebec	23 00
Methot, Leon, Three Rivers	386 00
Meunier, J., notary, St. Jean	66 55
Michaud, H., Sorel	27 30
Mighton, S. McD., Battleford	69 98
Mignault, C. D., Sherbrooke	166 37
Milledge and McQuarrie, New Westminster	608 83
Miller and Hungerford, Guelph	421 30
Miller, G. M., Sudbury	105 09
Mintzer, Geo. J., New York	336 95
Miquelon, P., Quebec	60 00
Mitchell, Gillette, Nye and Harries, Duluth	1,677 31
Mitchell, J. M., Courtenay	5 00
Moffat, D. S., Calgary	65 00
Monette, Gustave, Montreal	5,375 27

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Legal Expenses, Disbursements and Taxed Costs-Con.

Frais judiciaires, déboursés et frais taxés-Suite

Summary of Payments made during 1934-1935 by all Departments—Con.

Sommaire des paiements faits par tous les Ministères, en 1934-1935—Suite

Montgomery, G. W., Woodstock	$ 101 00
Monty and Loranger, Montreal	104 53
Monty, H.,Montreal	332 60
Monty, P., Montreal	213 00
Monette, G., Montreal	918 65
Moore, H. W. R., Victoria	712 69
Moorhouse, E. G., London	20 00
Morand, L., Quebec	3,480 42
Moresby, W. C., Victoria	120 83
Morin, F., St. Joseph de Beauce	151 00
Morris, J. R., Leamington	112 82
Morrison, J. A., London	86 00
Morrison, J. W. G., Vermilion	107 35
Moxon, Arthur, Saskatoon	150 00
Mulcaster, R., Prince Albert	20 00
Murphy, Edward J., Toronto	250 00
Murray and McKinnon, Halifax	336 80
Murray, Hollaman and Lockwood, New York	878 17
Nantel, J. B., Montreal	362 00
Nantel, L., St. Jerome	71 02
Neff, G. C., Grenfell	100 33
Nelson, W. H., Prince Albert	66 51
Nesbitt, M., Woodstock	102 05
Nicholson, G. F., St. Stephen	158 18
Nitikman, I., Winnipeg	40 00
Noblett, W., Sydney	63 39
Norris, T. G., Kelowna	301 30
O'Bready, Hertie, Sherbrooke	914 25
O'Brian, C. M., Vancouver	1,128 85
O'Connor, Austin, Ottawa	229 00
O'Connor, W. F., Toronto	3,760 00
O'Farrell, E., St. Joseph de Beauce	81 32
O'Flynn, Hamilton and Carmichael, Sault Ste. Marie	31 00
Ogilvie, J. H., Edmonton	30 00
O'Meara and Burns, Kirkland Lake	62 04
O'Meara, G. D., Kirkland Lake	20 00
O'Shea and Garland, Nelson	38 70
Panneton, D., Sherbrooke	35 00
Pariseault, C. A., Montreal	308 20
Parkhill, A. J., Ottawa	58 64
Parry, W. W., Toronto	10,292 70
Parson, R. C., Treherne	50 00
Patchell, R. A., Carleton Place	49 00
Patrick, J. A. M., Yorkton	418 70
Patterson, D. W., Grande Prairie	20 00
Patterson, F. H., Truro	41 50
Patterson, H. S., Calgary	297 19
Patterson, H. S. & Hobbs, Calgary	1,278 75
Payne, C. A., Belleville	20 00
Peacock, M. B., Calgary	427 80
Pearce, T., Courtenay	161 85
Pelletier, Maurice, Quebec	113 00
Penverne, J. J., Montreal	8,648 39
Pepper, Bodine, Stokes and Schoch, Philadelphia	2,072 82
Perkins, W. J., Estevan	57 66
Perreault, M., Joliette	71 50
Peters, A. A., Strasbourg	32 54
Petrie, J. J., Calgary	20 00
Phipps, R. G., Vancouver	99 55
Pitblado, Hoskin and Co., Winnipeg	25 00
Poisson, G., Three Rivers	34 50
Ponton and Graham, Belleville	135 29
Powell and Co., Parry Sound	49 29
Pratt, F. D., Vancouver	131 04
Pratt, R. J., Wadena	10 00
Pruneau, J. A. N., Montreal	280 00
Purney, W. P., Shelburne	96 73
Purvis, C. G., Viking	25 00
Raines, F. N., Vancouver	$ 142 40
Raymond, Spencer, Low and Burr, Port Colborne	154 90
Reeve, John, Port Arthur	69 00
Reid, A. Lorne, Niagara Falls	47 00
Reid, J. L., Prescott	5 50
Reid, Wallbridge, Gibson and Sutton, Vancouver	470 72
Renaud, J. O., Montreal	281 30
Reynolds, H. J., North Bay	20 00
Richard, A. E., Hawkesbury	217 30
Rinquet, G., Drummondville	696 89
Rioux, L. P., Sayabec	352 49
Ritchie, J. A., Ottawa	200 00
Robichaud, A. M., Bathurst	1,407 51
Robinson, J., Montreal	121 00
Robinson, L., McK., Regina	27 06
Roche, J. Edmond, Montreal	40 00
Roche, J. R., Montreal	130 00
Rogers, H. W., Amherst	28 00
Rose, H. A., Welland	4,038 53
Rousseau, J., Montreal	162 20
Roy, L., Quebec	100 00
Rusen and Tobias, Winnipeg	23 75
Russell, A. H. K., Toronto	900 00
Russell, Charles and Co., London	3,807 14
Sabourin, Ivan, St. Johns	3,555 18
Saint-Jacques., H., Ottawa	608 69
Saint-Pierre, E., Sherbrooke	145 00
Sale, Charles, Windsor	60 00
Sampson, H. E., Regina	10 00
Sandercock, W. R., Drumheller	136 40
Sanders, A. T., Port Alberni	86 20
Sanders, E. C., St. Thomas	137 79
Sauvage, A., Montreal	30 00
Schott, and Swartz, Windsor	20 00
Secord, and Kennedy, Regina	50 51
Secord, John C., Regina	49 46
Sedgwick, J. A., Middle Musquodoboit	145 03
Sedgwick, T. C., Pictou	275 40
Seipp, L. A., Winnipeg	656 00
Shaver, Gordon H., Toronto	100 00
Shink, G. H., Quebec	450 50
Shouldice and McEwen, Calgary	75 50
Simard, E., Montreal	759 10
Simard, G., Rimouski	558 88
Sinclair, R. V., Ottawa	2,185 16
Smith, C. B., Halifax	396 90
Smith, F., London	30 00
Sommerville, Norman, Toronto	28,079 51
Speers, Ogilvy and Buckley, Edmonton	83 60
Spencer, E. E., Morden	44 48
Spencer, Norman L., Windsor	1,008 56
Spotten, W. H. B., Moose Jaw	256 47
Stevens, J. M., Edmonton	45 95
Stewart and Lowther, Charlottetown	43 82
Stewart, A. M., Renfrew	30 00
Stewart, A. McN., Melfort	67 97
Stewart, J. McG., Halifax	2,349 58
Stewart, Smith, MacKeen and Rogers, Halifax	331 13
Strong, E. H., Summerside	25 00
Sullivan, Arthur, Winnipeg	3,379 30
Sullivan, Glenn A., Toronto	114 50
Sutherland, S. M., Humboldt	40 58
Sweatman, T., Winnipeg	112 50
Sweet, J. A., Hamilton	1,032 56
Sylvestre, J., Joliette	60 00

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Legal Expenses, Disbursements and Taxed Costs-Conc.
Frais judiciaires, déboursés et frais taxés-Fin

Summary of Payments made during 1934-1935 by all Departments—Conc.
Sommaire des paiements faits par tous les Ministères, en 1934-1935—Fin

Symons, Heighington and Shaver, Toronto	$	20 10
Taché, Alex., Hull		371 25
Talbot, A., Chicoutimi		23 00
Tanton, W., Alberton		20 00
Taschereau, A., Quebec		35 00
Taylor, W. E. E., Brandon		47 00
Teed, J. F. H., St. John		413 00
Telford, J. M., Pelley		61 80
Tellier, M., Joliette		10 00
Tellier, R., Joliette		76 00
Thowaldson, G. S., Winnipeg		35 50
Tiffin and Alexander, Vancouver		294 53
Tilley, W. N., Toronto		1,894 44
Tremblay, T., Montmagny		50 00
Trites, R., Sackville		193 80
Trudel, Paquin, Three Rivers		44 00
Trudel, Robert, notary, Quebec		62 79
Tupper, Hamilton, Adams, McDonald and Campbell, Winnipeg		1,554 76
Turner, W. D., Sussex		125 33
Twigg, J. F., Windsor		193 70
Underhill, H. M., Shaunavon		56 49
Valin, H. R., North Bay		475 00
Vézina, J. P., notary, St. Bruno de Guigues		88 10
Vézina, L. A., Chicoutimi		147 40
Vincent, Gaston, Kapuskasing		56 92
Walker, D. J., Toronto		573 83
Waters, A. V., Cochrane		55 10
Watt, J. R., Claresholm		32 66
Webster, C. R., Kingston		20 00
Weddell, E. C., Kelowna		28 50
Weinfield, H., Montreal		36 00
West, W. J., Fredericton		58 00
Wheat, F. G., Gull Lake		30 61
White, C. J., Vancouver		47 25
White, G. S., Madoc		48 50
White, Ruel and Bristol, Toronto		24 50
Whiteside, Edmonds and Selkirk, New Westminster		25 00
Wilkins, E. D., Sudbury		20 00
Williams and Williams, Pembroke		34 11
Williams, B., Windsor		10 00
Willmott, A. R., Cobourg		20 00
Wilson, G., Kinistino		28 60
Wilson, Pike, Stewart and Lewis, Chatham		243 17
Wilson and Thomson, Windsor	$	34 65
Winter and Higgins, St. Johns, Nfld.		1,021 63
Woolard, C. R., Star City		20 00
Wooton, Robert A., Victoria		1,315 57
Wright, S. R., Swan River		32 88
York, J. W., Ottawa		715 30
Young, A. McB., Prince George		310 50
Zinc, S. M., Bridgewater		234 45
		275,688 24

TAXED COSTS — FRAIS TAXÈS

Allan, G., Macklin		49 24
Beaton, Bell and Ross, Toronto		45 60
Barkowski, S., and O. E. Fleming		192 30
Bowman, McFadden and Ramsden, Dauphin		108 10
Campbell and Campbell, Arcola		48 56
Chayer, C. E., Chicoutimi		26 70
Cherniack and Spivok, Winnipeg		161 86
Cornwall and Archibald, Revelstoke		31 00
Crabbs, H. J., Vancouver		1,028 26
Currie, L. D., Glace Bay		60 00
Davis and Davis, Prince Albert		84 53
Dorion and Dorion, Quebec		66 00
Harris, R. V., Halifax		45 00
Hazell, and Gay, Hamilton		75 00
Ingraham, C., Neils Harbour		35 00
Laplante, A., Quebec		120 00
Lazure, W., Sherbrooke		100 00
Lynd, W. W., Estevan		82 50
Madden, J. W., Sydney		8,155 00
Madden, J. W. and Stewart, Smith, MacKeen and Rogers, Halifax		739 57
Mars, W. J., Regina		25 50
McNiver, and Fraser, Regina		83 90
Regan, O. R., Halifax		20 00
Roebuck and Roebuck, Toronto		25 00
Rogers, R. H., Charlottetown		200 35
Ross, W. G., Moose Jaw		73 37
Scarth and Guild, Winnipeg		309 50
Spivok, M. D., Winnipeg		59 00
Thibault, M., New Carlisle		36 25
Tonellato, A., New Glasgow		35 00
		12,122 09
		287,804 33

SUMMARY BY DEPARTMENTS — SOMMAIRE PAR MINISTÈRE

Agriculture	$	7,624 07
External Affairs		239 73
Finance		22,040 01
Fisheries		2,654 09
Immigration and Colonization		2,903 85
Indian Affairs		6,696 80
Insurance		466 38
Interior		4,495 12
Justice		10,694 24
Legislation		18,219 05
Marine		12,178 25
National Defence		7,103 15
National Revenue		139,795 00
Pensions and National Health		19,674 53
Post Office		15 00
Public Works		13,109 92
Railways and Canals		7,587 10
Royal Canadian Mounted Police		716 59
Secretary of State		8,918 47
Trade and Commerce		2,672 98
		287,804 33

GENERAL—Con. — EN GÉNÉRAL—Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments
Prêts, subventions, allocations et contributions, par Ministère

	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Agriculture			
Allowances for Experimental Work (c)			$ 1,000 00
Canadian Horticultural Council (a)			4,500 00
Canadian National Live Stock Records (c)			18,000 00
Canadian Seed Growers' Association (a)			17,010 00
Cold Storage Warehouses (a)		$ 40,971 24	57,533 00
Contributions to Empire Bureaux (a)			21,535 00
Imperial Institute of Entomology (c)			4,623 33
International Institute of Agriculture (c)			14,925 11
International Institue of Refrigeration (c)			580 80
Investigation in Fruit Processing (c)		10,000 00	
Live Stock (Miscellaneous Grants) (b)			359,569 36
National Products Marketing Act (c)			16,000 00
Refrigeration on cars (c)			4,755 30
Royal Agricultural Winter Fair (c) (e)			60,000 00
Seed, Feed and Fertilizer Control (Seed Fairs, etc.) (b)			24,555 17
Stored Products Laboratory (c)			730 00
		50,971 24	*605,317 07*
External Affairs — Affaires extérieures			
Canada's contribution to the expenses of the League of Nations for 1934 (a)			205,569 42
Canada's contribution to the expenses of the International Commission for Air Navigation for 1934 (a)			2,150 00
Canada's portion of expenditure for 1934, of:			
Imperial Economic Committee (a)			15,729 07
Imperial Shipping Committee (a)			1,557 33
Executive Council of the Imperial Agricultural Bureaux (a)			1,401 60
Expenses of the Wheat Advisory Committee for 1934; Canada's Assessment (a)			1,953 16
Government of Iceland (a)			25,000 00
Jacques Cartier Celebration—Gaspe (b)			22,003 90
Jacques Cartier Celebration—Three Rivers (b)			28,000 00
League of Nations Society in Canada (a)			2,328 75
Society of Sciences and Letters of Three Rivers towards the monument "Le Flambeau" (c)			7,000 00
			312,693 23
Finance—Finances			
Advances to Harbour Commissioners (e)	$ 751,464 98		
Advances, Montreal Harbour Bridge Interest (a)	434,000 00		
Advances, Chicoutimi Harbour Commissioners (a)	256,500 00		
Advances, St. John Harbour Commissioners' Guaranteed Debt (a)	192,427 26		
Canadian Farm Loan Act:			
Bonds (e)	350,000 00		
Capital Stock (e)	3,492 00		
Canadian General Council of Boy Scouts Association (a)			9,000 00
Canadian National Railways			
Temporary Loans (a)	16,578,973 98		
City of Ottawa (e)			100,000 00
Dominion Council of Girl Guides (a)			4,860 00
Federal District Commission (e) (a)			250,500 00
"Le xiii Congrès de l'association des médecins de langue française de l'Amérique du Nord" and "La xxiiie session de l'association des Médicins de Langue Française" (a)			12,500 00
L'Institut Nazareth de Montréal, to assist in work with the blind (a)			4,050 00
Montreal Association for the Blind (a)			4,050 00
National Battlefields Commission (e)			70,900 00
Report on Cultural Conditions in Canada (Literature, Art, etc.) (a)			2,500 00

GENERAL–Con. — EN GÉNÉRAL–Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments-Con.
Prêts, subventions, allocations et contributions, par Ministère-Suite

	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Finance–*Conc.* — Finances–*Fin*			
Royal Astronomical Society (a)			$ 1,620 00
Royal Canadian Academy of Arts (a)			2,025 00
Royal Society of Canada (a)			4,500 00
Subscriptions to the publications of the Empire Parliamentary Association (a)			2,000 00
Subsidies—Grants to Maritime Provinces pending consideration of Provincial Subsidies (a)		$ 1,600,000 00	
Subsidies to Provinces (e)		13,768,953 24	
Trades and Labour Congress (a)			2,500 00
Unemployment and Farm Relief (Loans to Provinces) (e)	$22,908,834 43		
	41,475,692 66	*15,368,953 24*	*471,005 00*
Fisheries — Pêcheries			
Lunenburg Fishermen's Exhibition Association (c)			1,800 00
Richmond Shorefish Ltd., Halifax; construction of bait freezer (c)			3,828 86
Subsidies for Fish Collecting Service (c)		21,250 00	
United Maritime Fishermen (a)			4,050 00
		21,250 00	*9,678 86*
Immigration and Colonization — Immigration et Colonisation			
Canadian Women's Hostels (d)			5,500 00
Eastern Townships Immigration Society (d)			1,050 00
			6,550 00
Indian Affairs — Affaires indiennes			
Grants to Exhibitions and Fairs (b)			1,627 19
Grants to Hospitals and Schools (d)			36,665 80
Indian Education (Grants to Schools, etc.) (b)			1,115,553 86
Suppression of Liquor Traffic (b)			9,500 00
			1,163,346 85
Interior — Intérieur			
Canadian Forestry Association (a)			1,620 00
Mrs. E. B. Hutcheson as Matron (a)			1,200 00
North West Territories: Hospitals and Schools (b)			53,955 11
Shackleton Expedition to Ellesmere Island (a)			1,000 00
Wild Life Conservation Work (a)			2,250 00
Yukon Council for local purposes, construction and maintenance of roads, etc (a)			60,000 00
			120,025 11
Justice			
Canada Law Library, London, England (a)			350 00
School Grants, Dorchester, Manitoba and St. Vincent de Paul Penitentiaries (c)			3,800 00
			4,150 00
Labour — Travail			
Grants to Provinces (Employment Offices) (e)			150,000 00
Old Age Pensions (e)			14,942,459 36
Technical Education Act, Chap. 193, R.S.C. 1927 (e)			90,719 99
			15,183,179 35
Marine			
Queen's University Kingston (c)			500 00
Meteorological Service (c)			1,533 80
Subsidies for Wrecking Plants (a)		40,000 00	
		40,000 00	*2,033 80*

GENERAL–Con. — EN GÉNÉRAL–Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments- Con.
Prêts, subventions, allocations et contributions, par Ministère-Suite

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Mines			
Domestic Fuel Act of 1927 (e)			$ 23,565 99
Subventions on Canadian Coal to points in Quebec, Ontario St. Lawrence River ports via water route and Manitoba (a)		$ 2,092,259 52	
		2,092,259 52	*23,565 99*
National Defence — Défense Nationale			
Canadian Defence Quarterly (b)			405 00
Flying Clubs (c)			22,559 34
Libraries in Training Camps (b)			1,995 50
Medical Museum, McGill University (c)			300 00
Military Associations (b)			26,980 00
Military Hospitals (c)			324 45
Military Institutes (b) (c)			6,043 50
Regimental Bands (b) (c)			18,838 50
Regimental Libraries (c)			1,075 40
Regimental Messes (c)			6,491 59
Rifle Associations:			
Dominion (b) (c)			25,560 00
Local (b)			6,440 00
Provincial (b) (c)			14,921 00
Winnipeg Officers Mess (c)	$ 4,000 00		
	4,000 00		*131,934 28*
Pensions and National Health — Pensions et Hygiène			
Canadian Council on Child and Family Welfare (a)			12,600 00
Canadian Dental Hygiene Council (a)			750 00
Canadian National Committee for Mental Hygiene (a)			8,100 00
Canadian National Institute for the Blind (a)			16,200 00
Canadian Red Cross Society (a)			8,100 00
Canadian Tuberculosis Association (a)			20,250 00
Dominion Executive Council of the Canadian Legion, British Empire Service League (a)			9,000 00
International Bureau of Public Health (c)			1,014 75
Last Post Fund (a)			40,000 00
Marine Hospitals (Sailors' Institues and Clubs) (b)			2,600 00
Rev. Mother Légère, Tracadie Lazaretto (c)			3,511 75
St. John Ambulance Association (a)			4,050 00
Victorian Order of Nurses (a)			13,100 00
			139,276 50
Public Works — Travaux publics			
Subsidies to Dry Docks (e)		544,070 88	
Railways and Canals — Chemins de fer et Canaux			
Contribution to the Railway Grade Crossing Fund (a)			500,000 00
Contribution towards the cost of construction of a Tunnel under the Lachine Canal (a)			785,390 00
Deficit of Canadian National Railways (a)			48,407,900 70
Maritime Freight Rates Act, Payments to Railway Companies (a)			2,529,393 77
			52,222,684 47
Royal Canadian Mounted Police — Gendarmerie royale à cheval du Canada			
Chief Constables' Association of Canada (a)			500 00
Officers' Mess, Halifax (c)			300 00
Officers' Mess, Regina (c)			200 00
Officers' Mess, Vancouver (c)			100 00
Royal Canadian Mounted Police Quarterly Magazine (c)			1,500 00
Sergeants' Mess, Regina (c)			100 00
Veterans' of the North West Rebellion (in lieu of script) (a)			2,700 00
			5,400 00

GENERAL–Con. — EN GÉNÉRAL–Suite

Loans, Subsidies and Grants, Allowances and Contributions, by Departments-Conc.
Prêts, subventions, allocations et contributions, par Ministère-Fin

—	Loans — Prêts	Subsidies — Subventions	Grants, Allowances and Contributions — Allocations et contributions
Secretary of State — Secrétariat d'État			
International Office for the Protection of Industrial Property, Literary and Artistic Works, etc.....(a)	.....	.....	$ 2,797 05
Soldier Settlement of Canada — Etablissement des soldats au Canada			
Loans to British settlers.....(a)	$ 92,726 62		
Loans to Soldier settlers.....(a)	482,518 63		
	575,245 25		
Trade and Commerce — Commerce			
British and Foreign News Service.....(a)	.....	.....	15,000 00
International Bureau of Weights and Measures (Canada's annual contribution).....(c)	.....	.....	776 87
International Customs Tariff Bureau.....(c)	.....	.....	2,700 00
Mail Subsidies and Steamship Subventions.....(a)	.....	$ 2,271,423 93	
		2,271,423 93	*18,476 87*
Total.....	42,054,937 90	20,388,928 81	70,422,114 43

(a) Special Vote or mentioned in a Vote — Crédit spécial ou spécifié dans un crédit.

(b) Mentioned in a Vote but amount not specified — Mentionné dans un crédit sans que le montant en soit spécifié.

(c) Not specifically mentioned but paid out of a general vote — N'est pas spécifiquement mentionné mais payé à même un crédit général.

(d) Mentioned in a Vote as being subject to authorization by Governor General in Council, but amount not specified — Mentionné dans un crédit comme devant être autorisé par le Gouverneur Général en son Conseil, mais le montant n'est pas spécifié.

(e) Statutory — Statutaire.

GENERAL–Con. — EN GÉNÉRAL–Suite

Losses of Public Moneys, Property, etc., by Departments
Pertes de fonds publics, de propriétés, etc., par Ministère

Department and Nature of Loss — Ministère et cause de la perte	Public Moneys — Fonds publics	Property Losses — Pertes de propriétés: Fire and Riot — Feu et émeute	Property Losses — Pertes de propriétés: Other Causes — Autres causes	Total Losses — Pertes totales
Agriculture				
Superintendent's House, Ste. Anne de la Pocatière, Que.—destroyed by fire		$ 7,500 00		$ 7,500 00
Small shed, Cap Rouge, Que.—destroyed by lightning		100 00		100 00
Miscellaneous losses by theft, etc			$ 137 70	137 70
				7,737 70
External Affairs — Affaires extérieures				
Amount lost in theft of cash box from Tokyo Legation	$ 144 65			144 65
Indian Affairs — Affaires Indiennes				
Defalcation by Clerk at Saddle Lake Agency (recovered from Bonding Company, May 23, 1935)	315 55			315 55
Justice—(Penitentiary Branch) — Pénitenciers				
Library books, British Columbia,—lost by riot		399 33		399 33
Buildings, Kingston—damaged by fire		9,900 00		9,900 00
Equipment and Tools, Kingston, lost by fire		24,302 03		24,302 03
Miscellaneous losses by theft			22 33	22 33
				34,625 69
Marine				
Cash lost by fire, or stolen from various accounting post offices	123 65			123 65
National Defence — Défense Nationale				
Military Service				
Buildings, stores and equipment destroyed or damaged by fire		40,621 77		40,621 77
Stores and equipment lost by theft			416 88	416 88
Tent Marque damaged by storm at Point-aux-Trembles, Que			10 00	10 00
Air Service				
Rowboat lost by theft at Ottawa, Ont			107 57	107 57
Miscellaneous losses by fire and other causes		15 75	59 61	75 36
Unemployment Relief Projects				
Buildings, stores and equipment destroyed or damaged by fire		14,798 20		14,798 20
Buildings, stores and equipment destroyed or damaged by snow slides			3,418 24	3,418 24
Moneys lost by theft	63 28			63 28
				59,511 30
National Revenue — Revenu National				
Old Customs House, Highwater, Que—destroyed by fire		200 00		200 00
Post Office — Postes				
Indemnity paid to owners of lost registered letters	184 87			184 87
Fires at 20 offices	703 84			703 84
Robbery	2,930 28			2,930 28
				3,818 99
Printing and Stationery — Imprimerie et Papeterie				
Metallic tapes—stolen by an employee (tapes valued at $45.43 recovered in May, 1935)			256 22	256 22

GENERAL–Con. — EN GÉNÉRAL–Suite

Losses of Public Moneys, Property, etc., by Departments-Conc.
Pertes de fonds publics, de propriétés, etc., par Ministère-Fin

Department and Nature of Loss — Ministère et cause de la perte	Public Moneys — Fonds publics	Property Losses — Pertes de propriétés		Total Losses — Pertes totales
		Fire and Riot — Feu et émeute	Other Causes — Autres causes	
Public Works — Travaux publics				
Chief Engineer's Branch:				
Pile driving and boring equipment, Anse à Beaufils, Que.—stolen			138 00	138 00
One coil wire cable, Goderich, Ont.—stolen			106 00	106 00
747 lineal feet of timber, Havre Aubert, M.I., Que.—stolen			111 95	111 95
Miscellaneous losses by theft, etc			48 00	48 00
Telegraphs Branch:				
Office-dwelling, barn and small tool shed, Fort McMurray, Alta—destroyed by fire		3,000 00		3,000 00
Furnace and sundry Equipment, Fort McMurray, Alta.—destroyed by fire		443 70		443 70
				3,847 65
Railways and Canals — Chemins de fer et Canaux				
Tool shed, Soulanges Canal—destroyed by fire		200 00		200 00
Small Tools and Equipment Soulanges Canal—destroyed by fire		270 06		270 06
Miscellaneous losses of equipment by theft			118 87	118 87
				588 93
Trade and Commerce — Commerce				
Coal Shed, Edmonton, Alta.—destroyed by fire		200 00		200 00
Miscellaneous losses by theft	57 08		100 00	157 08
				357 08
Sundry Other Departments — Autres ministères				
Miscellaneous losses, including misappropriation of funds by an Officer at Powell River, B.C. amounting to $80.38 (recovered from Bonding Company on May 9, 1935)	80 38		34 79	115 17
Total	4,603 58	101,950 84	5,086 16	111,640 58

GENERAL—Con. —

Unemployment Relief Expenditures under the various

Secours accordés aux chômeurs en vertu des différentes

Provinces, etc.	Public Works Expenditure — Dépenses pour travaux d'utilité publique			Direct Relief — Secours directs
	Municipal — Municipalités	Provincial — Provinces	Total	
Prince Edward Island		$ 186,510 73	$ 186,510 73	$ 35,509 80
Nova Scotia	$ 63,820 18	155,129 40	218,949 58	555,637 75
New Brunswick	746 85	89,665 00	90,411 85	338,025 49
Quebec	93,783 91	323,459 86	417,243 77	10,917,257 02
Ontario	891,201 66	2,094,477 00	2,985,678 66	12,314,233 19
Manitoba		126,162 99	126,162 99	1,826,371 05
Saskatchewan	35,209 18	1,767 55	36,976 73	2,907,128 35
Alberta	4,950 83	95,536 49	100,487 32	1,532,382 39
British Columbia	3,606 70		3,606 70	2,809,012 25
	1,093,319 31	*3,072,709 02*	*4,166,028 33*	*33,235,557 29*
Expenditure by Federal Departments for Relief Works				
Transportation of Unemployed				
Algoma Steel Corp., Ltd				
Dominion Steel & Coal Corp., Ltd				
Grant to Unemployed Boys' Training Farm				
Compassionate allowance to A. D. Douglas				
Administration				
Total	1,093,319 31	3,072,709 02	4,166,028 33	33,235,557 29

EN GÉNÉRAL—Suite

Relief Acts, from April 1, 1934 to March 31, 1935

lois de Secours, du 1er avril 1934 au 31 mars 1935

Direct and Other Relief Expenditures — Dépenses pour secours directs et autres						Grand Total
Relief Settlement — Etablissement sur des terres	Single Homeless Persons — Célibataires sans domicile	Relief Camps — Camps de secours	Farm Relief — Secours aux fermiers	Various — Divers	Total	
.....	.....	.....	.....	.....	$ 35,509 80	$ 222,020 53
$ 24,866 54	.....	.....	.....	$ 2,500 00	583,004 29	801,953 87
.....	.....	.....	.....	13,754 34	351,779 83	442,191 68
66,812 57	.....	.....	.....	.....	10,984,069 59	11,401,313 36
41,716 51	.....	$ 219,950 30	.....	.....	12,575,900 00	15,561,578 66
30,057 56	$ 88,574 59	.....	.....	140,797 55	2,085,800 75	2,211,963 74
67,261 53	35,000 00	.....	.....	5,000,000 00	8,009,389 88	8,046,366 61
46,231 75	89 70	.....	$ 8,213 98	25,623 16	1,612,540 98	1,713,028 30
1,026 10	362,511 11	.....	.....	.....	3,172,549 46	3,176,156 16
277,972 56	*486,175 40*	*219,950 30*	*8,213 98*	*5,182,675 05*	*39,410,544 58*	*43,576,572 91*
.....	.....	.....	.....	8,252,115 17	8,252,115 17	8,252,115 17
.....	.....	.....	.....	4,567 98	4,567 98	4,567 98
.....	.....	.....	.....	47,196 18	47,196 18	47,196 18
.....	.....	.....	.....	16,807 03	16,807 03	16,807 03
.....	.....	.....	.....	3,049 89	3,049 89	3,049 89
.....	.....	.....	.....	2,000 00	2,000 00	2,000 00
.....	.....	.....	.....	84,997 82	84,997 82	84,997 82
				8,410,734 07	*8,410,734 07*	*8,410,734 07*
277,972 56	486,175 40	219,950 30	8,213 98	13,593,409 12	47,821,278 65	51,987,306 98

GENERAL—Con. —

Unemployment Relief Expenditures under the various

Secours accordés aux chômeurs en vertu des différentes

Provinces, etc.	Public Works Expenditure — Dépenses pour travaux d'utilité publique			Direct Relief — Secours directs
	Municipal — Municipalités	Provincial — Provinces	Total	
Prince Edward Island	$ 15,863 02	$ 398,106 31	$ 413,969 33	$ 83,024 60
Nova Scotia	484,139 78	1,912,795 51	2,396,935 29	1,780,955 17
New Brunswick	241,930 99	1,347,215 45	1,589,146 14	838,443 78
Quebec	6,476,031 20	1,265,090 21	7,741,121 41	19,486,616 18
Ontario	7,021,266 42	8,846,285 30	15,867,551 72	30,384,509 32
Manitoba	2,336,317 64	1,350,125 70	3,686,443 34	6,424,142 81
Saskatchewan	1,926,530 26	2,279,592 91	4,206,123 17	6,447,895 01
Alberta	1,616,776 97	1,816,689 06	3,433,466 03	4,149,631 41
British Columbia	1,898,404 75	2,083,767 60	3,982,172 35	8,171,739 42
	22,017,261 03	*21,299,668 05*	*43,316,929 08*	*77,766,957 70*
Expenditure by Federal Departments for Relief Works				
Transportation of Unemployed				
Canadian National Railways				
Canadian Pacific Railway				
Board of Railway Commissioners				
Algoma Steel Corp., Ltd				
Dominion Steel & Coal Corp., Ltd				
Grant to Unemployed Boys' Training Farm				
Compassionate allowance to A. D. Douglas				
Administration				
Total	22,017,261 03	21,299,668 05	43,316,929 08	77,766,957 70

EN GÉNÉRAL–Suite

Relief Acts, from September 22, 1930 to March 31, 1935

lois de Secours du 22 septembre 1930 au 31 mars 1935

Direct and Other Relief Expenditures — Dépenses pour secours directs et autres						Grand Total
Relief Settlement — Etablissement sur des terres	Single Homeless Persons — Célibataires sans domicile	Relief Camps — Camps de secours	Farm Relief — Secours aux fermiers	Various — Divers	Total	
					$ 83,024 60	$ 496,993 93
$ 29,766 54				$ 13,501 02	1,824,222 73	4,221,158 02
				19,744 83	858,188 61	2,447,335 05
158,857 18					19,645,473 36	27,386,594 77
62,281 11		$ 1,319,660 65			31,766,451 08	47,634,002 80
87,622 72	$ 805,638 48			147,954 97	7,465,358 98	11,151,802 32
104,450 95	446,429 32			15,089,405 74	22,088,181 02	26,294,304 19
94,021 41	635,089 70		$ 167,839 80	45,449 62	5,092,031 94	8,525,497 97
8,114 05	1,896,317 92	281,913 83			10,358,085 22	14,340,257 57
545,113 96	*3,783,475 42*	*1,601,574 48*	*167,839 80*	*15,316,056 18*	*99,181,017 54*	*142,497,946 62*
				21,304,062 66	21,304,062 66	21,304,062 66
				79,839 60	79,839 60	79,839 60
				924,130 57	924,130 57	924,130 57
				1,072,746 98	1,072,746 98	1,072,746 98
				1,000,000 00	1,000,000 00	1,000,000 00
				47,196 18	47,196 18	47,196 18
				39,805 84	39,805 84	39,805 84
				3,049 89	3,049 89	3,049 89
				2,000 00	2,000 00	2,000 00
				362,945 23	362,945 23	362,945 23
				24,835,776 95	*24,835,776 95*	*24,835,776 95*
545,113 96	3,783,475 42	1,601,574 48	167,839 80	40,151,833 13	124,016,794 49	167,333,723 57

GENERAL–Con. — EN GÉNÉRAL–Suite

Outstanding Commitments Transferred from the Fiscal Year 1934-35 to the Fiscal Year 1935-36
(by Departments and Appropriations)

Vote 1934-35 — Crédit 1934-35	Department — Ministère	—	Total
	Agriculture		
45	Health of Animals	$ 4,435 04	
46	Entomology	135 00	
			$ 4,570 04
	Archives		
338,249	Public Archives		768 08
	External Affairs — Affaires Extérieures		
6	Contingencies (printing and stationery)	7,086 79	
195	Office of the High Commissioner, London	24 15	
196	Representation at Washington	36 00	
197	Representation at Paris	52 74	
198	Representation at Tokyo	27 46	
199	Representation at Geneva	10 23	
208	Advertising and Publicity in the United Kingdom and Europe	300 00	
356	Arbitration Expenses, "I'm Alone" case	65 00	
			7,602 37
	Finance — Finances		
1	Charges of Management (printing and stationery)	780 36	
7	Contingencies (printing and stationery)	905 00	
†313 427	Expenses of the Royal Commission on Price Spreads and Mass Buying	729 60	
223	Salaries and expenses of the Tariff Board	717 33	3,132 29
	Fisheries — Pêcheries		
8	Contingencies	263 60	
151	Salaries and Disbursements of Fishery Officers and Guardians	1,080 23	
154	To assist in Conservation and Development of the deep sea Fisheries and the demand for fish	95 00	
155	Fish Culture	15 90	
157	Investigation into the life history of the Pacific Halibut	50 00	
			1,504 73
	Governor General's Secretary's Office — Secrétariat du Gouverneur général		
2	Contingencies (printing and stationery)		222 99
	Immigration and Colonization — Immigration et Colonisation		
51	Immigration Salaries and Contingencies		555 98
	Intérior — Intérieur		
12	Contingencies	279 97	
322,144	Dominion Observatory, Ottawa	369 29	
145	Dominion Observatory, Victoria	655 79	
146	Topographical and Air Survey Bureau	443 81	
146	Board of Examiners for D.L.S.	17 71	
147	Geodetic Surveys	518 63	
179	Government of the Northwest Territories	232 48	
181	Government of the Yukon Territory	5 00	
182	Dominion Lands	414 63	
182	Forest Conservation	2,348 54	
182	Water and Power resources	1,522 03	
182	National Parks	12,699 66	
182	Migratory Birds	298 20	
			19,805 74
	Justice		
13	Contingencies (printing and stationery)	514 39	
34	Penitentiaries	37,082 17	
231	Expenses of litigation matters	28 00	
			37,624 56

GENERAL–Con. — EN GÉNÉRAL–Suite

Obligations impayées transférées de 1934-35 à 1935-36
(par ministère et par crédit)

Vote 1934-35 — Crédit 1934-35	Department — Ministère	—	Total
	Legislation — Législation		
36	House of Commons—publishing debates	$ 226 52	
38	Printing, printing paper and binding, etc	2,936 35	
			$ 3,162 87
	Marine		
122	Dominion steamers—Maintenance and repairs	14,705 45	
123	Miscellaneous services relating to Navigation and shipping	54 00	
128	Hydrographic and Tidal Current Surveys	12,712 41	
129	Radio Aids to Navigation Service	11,876 52	
130	Radio Service	84 00	
132	River St. Lawrence Ship Canal Dredging	18,665 17	
134	Investigation of water levels in the St. Lawrence River	14 65	
136	Aids to Navigation	10,724 03	
139	Marine Signal Service	10 00	
149	Meteorological Service	4,277 39	
			73,123 62
	Mines		
16	Contingencies	42 00	
160	Administration of the Explosives Act	33 77	
161	Investigation of Mineral Resources and Deposits	598 31	
161	Mines Branch Publications, English and French	5,700 74	
325,162	Explorations, surveys and investigations	1,504 00	
325,162	Geological Survey Branch Publications, English and French	12,377 01	
162	Maintenance of Offices and Museum	573 11	
162	Museum Equipment	0 20	
235	Payments in connection with coal movements	151,269 81	
			172,098 95
	National Defence — Défense Nationale		
17	Contingencies	426 06	
71	Administration	1,192 61	
72	Cadet services	767 79	
73	Contingencies	680 64	
74	Engineer Services and Works	1,400 00	
75	General stores	71,386 08	
76	Non-Permanent Active Militia	2,670 27	
77	Permanent Force	2,031 51	
78	Royal Military College	1,714 75	
79	Naval Services	25,190 21	
82	Royal Canadian Air Force	65,534 12	
83	Civil Aviation	4 00	
180	Government of the Northwest Territories	17 00	
			173,015 04
	National Revenue — Revenu National		
18	Contingencies	415 83	
252	Expenses of the several Ports of the Dominion	9,961 08	
252	Miscellaneous	27,648 19	
359,252	Administration of Income War Tax Act 1917 and Amendments thereof	6,190 72	
			44,215 82
	Pensions and National Health — Pensions et Hygiène		
69	Salaries and Contingencies of Canadian Pension Commission	1,312 66	
183	Care of Patients and medical examination	42,704 39	
185	Unemployment relief	38,154 53	
186	Operating expense	8,208 58	
188	Sheltered employment	4,037 63	
194	Administration of the Acts respecting Food and Drugs	802 05	
194	Administration of the Acts respecting Quarantine and Leprosy	1,083 00	
194	Immigration Medical Inspection	20 44	
			96,323 28

GENERAL–Conc. — EN GÉNÉRAL–Fin

Outstanding Commitments Transferred from the Fiscal Year 1934-35 to the Fiscal Year 1935-36 (by Departments and Appropriations)-Conc.

Obligations impayées, transférées de 1934-35 à 1935-36 (par ministère et par crédit)—Fin

Vote 1934-35 — Crédit 1934-35	Department — Ministère	—	Total
	Post Office — Postes		
21	Contingencies (printing and stationery)	$ 1,556 29	
256	Mail Service, including Mail Service by Air	17,919 17	
256	Miscellaneous	43,120 52	
			$ 62,595 98
	Printing and Stationery — Imprimerie et Papeterie		
24	Contingencies	1,653 30	
173	Plant—Repairs and renewals	141 54	
174	Distribution of official documents	541 22	
175	Printing and binding official publications	6,741 70	
			9,077 76
	Privy Council — Conseil Privé		
22	Contingencies (printing and stationery)	.....	44 06
	Public Works — Travaux publics..		
93	St. John Channel Improvements	88,325 65	
98	Toronto Armoury	200 00	
109	Anse aux Griffons (River)—Improvements to jetties	3,032 30	
116	Dredging—Ontario and Quebec	8,456 36	
120	National Gallery of Canada	222 83	
307	Amqui, Que.—Public building	11,622 02	
307	Asbestos, Que.—Public building	4,228 00	
309	Swan River, Man.—Public building	649 00	
310	Kinistino, Sask.—Purchase of building	617 00	
			117,353 16
	Railways and Canals — Chemins de fer et canaux		
84	Hudson Bay Railway and Terminals	765 47	
89	Miscellaneous Services	10,872 38	
90	Printing and Stationery	5,974 70	
91	Surveys and Inspections, Canals	15 43	
253	Operation and Maintenance of Canals, Elevators and Harbours	14,975 06	
349	To assist in promoting tourist business in Canada	51,849 77	
			84,452 81
	Royal Canadian Mounted Police — Gendarmerie royale à cheval du Canada		
177	Pay of Force and Allowances	.....	9,297 51
	Secretary of State — Secrétariat d'État		
28	Contingencies	2,811 12	
250	Expenses under the Naturalization Act	663 64	
			3,474 76
	Soldier Settlement of Canada — Établissement des Soldats au Canada		
54	Amount required for Soldier Land Settlement Advances	.....	560 32
	Trade and Commerce — Commerce		
29	Contingencies	1,273 68	
121	Mail Subsidies and Steamship Subventions	36 00	
259	Canada Grain Act	5,820 80	
260	Commercial Intelligence Service	69 00	
261	Dominion Bureau of Statistics	8,870 29	
264	Exhibitions and Fairs	300 00	
269	Printing of Parliamentary and Departmental Publications	6,125 00	
			22,494 77
	Total	..... $	947,077 49

† Supplementary vote—Crédit supplementaire.

1934-1935

AUDITOR GENERAL'S REPORT

TREASURY BOARD OVERRULINGS

TREASURY BOARD CORRESPONDENCE

RAPPORT DE L'AUDITEUR GÉNÉRAL

DÉCISIONS INFIRMÉES PAR LE CONSEIL DU TRÉSOR

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

TREASURY BOARD OVERRULINGS OF THE AUDITOR GENERAL'S DECISIONS

"Civil Government Salaries": Legality of payment of temporary employee out of this vote

(See Treasury Board Correspondence in Auditor General's Report for 1932-33, Volume I, page 189)

AUDIT OFFICE, July 27, 1934.

DEAR SIR,—This Office is in receipt, for pre-audit, of a pay-list from the Central Pay Office covering the salary of E. H. Gougeon, Office Boy, a temporary employee of your Department and stating that such salary is to be paid from your vote for Civil Government Salaries. The employment of this Office Boy is presumably authorized by your Certificate of Temporary Appointment dated July 12, on which it is also indicated that the appropriation upon which the salary is to be charged is Civil Government Salaries.

This Office has taken the ground that the salary of a temporary employee is not a proper charge upon a vote for Civil Government Salaries. The Justice Department in their opinion dated February 9, 1933, and November 8, 1933, concur in this view. Such being the case I am of the opinion that the Civil Service Commission should decline to issue certificates for temporary employees with the notation that the salary involved is chargeable to a vote for Civil Government Salaries.

I am returning the pay-list, uncertified, to the Central Pay Office accompanied by a copy of this letter.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Civil Service Commission.

TREASURY BOARD, November 21, 1934.

DEAR SIR,—Enclosed is a copy of a letter from the Civil Service Commission, dated August the 14th, 1934, concerning payment of a temporary employee from Civil Government Salaries, together with copy of my reply.

Will you kindly let me have any comment you desire to submit before the application of the Civil Service Commission for an overruling is finally dealt with. An early reply will be appreciated.

Yours truly,

W. C. RONSON, *for Secretary.*

The Auditor General.

2403—14

TREASURY BOARD, November 21, 1934.

DEAR SIR,—The Treasury Board has considered your letter of August 14 last concerning payment of a temporary employee from Civil Government Salaries.

This question was considered two years ago and the Auditor General advised that, in the opinion of the Board, payments of this nature were justified in the interest of economy and facility of administration. A copy of the letter to the Auditor, dated November 10, 1932, stating the reasons for this opinion, is enclosed for your information. The Board has given the question further consideration and sees no reason to alter the views expressed in the above letter.

In view of statement by the Acting Deputy Minister of Justice that his ruling is applicable to assignments under certain sections of the Civil Service Act, not including that under which the employee in question was assigned, the basis for refusal to certify payment is not clear, and the Auditor General will be asked to submit his comment before final action is taken on your application.

Yours truly,

W. RONSON, *for Secretary.*

The Secretary of the Civil Service Commission.

AUDIT OFFICE, November 28, 1934

DEAR SIR,—I am in receipt of your request of the 21st inst. enclosing a copy of a letter from the Civil Service Commission concerning my objection to the payment of the salary of a temporary employee from their Civil Government Salaries appropriation and requesting that I be over-ruled. Apparently it has already been decided by the Civil Service Commission that the grounds for my objection justify over-ruling by the Treasury Board but I am glad of the opportunity, before such action may be taken, to state at greater length than previously the reasons for my refusal to certify the paylist referred to.

Before discussing the point at issue I wish to refer to the statement contained in your letter of the 21st inst. to the Civil Service Commission, namely, that this question was considered two years ago and the Auditor General advised that in the opinion of the Board, payments of this nature were justified in the interest of economy and facility of administration. On the receipt of your letter of November 10, 1932, conveying that opinion, I submitted to the Deputy Minister of Justice a request for his ruling as to the legality of charging the salary of a temporary employee to a Civil Government Salary appropriation. That reference was considered necessary because of your inference from my previous letter that the legality of such a charge was admitted. The Deputy Minister of Justice replied that in his opinion "the salaries of temporary employees may not legally be paid out of a vote for Civil Government Salaries unless the vote is in terms made applicable to the payment of such salaries". In view of the definite statement of the Deputy Minister of Justice and the fact that no reply was received to my letter to you dated March 29, 1933, conveying that opinion I assumed the matter was still under consideration. In regard to your statement that payments of this nature were justified in the interest of economy and facility of administration I would respectfully submit that while it may be in the interest of economy to appoint staff on a temporary rather than a permanent basis, no saving is effected in charging their salaries to one vote rather than another. Neither do I think that it makes administration easier to have the salaries of the same class of employees paid from two different appropriations.

In the Civil Service Commission's letter to you they refer to a subsequent letter received from the Deputy Minister of Justice in which he states that the Justice opinion above referred to was applicable only to appointments made under the authority of Sections 38 to 41 of the Civil Service Act. I fail to find any grounds for the view that this altered in any way the application of his ruling to the cases under discussion, including that of the employee in the Commission. It is claimed by the Commission that the assignment of this employee was not made under the authority of any of these sections but under Section 21. The certificate attached to the Commission's notification of his assignment reads as follows: "This is to certify that the person named possesses the requisite knowledge and ability, is duly qualified as to age . . . for temporary employment in accordance with the provisions of Section 38 of the Civil Service Act . . . ". The Commission now states that his appointment does not fall within these sections but takes its origin in Section 21. This Section has always been considered as applying to permanent appointments only. The exception provided for within the section would confirm that view. Gougeon was not appointed under Section 21 and could not be in view of the Treasury Board's directions that all vacancies were to be filled on a temporary basis. There was therefore no alternative but to assign him under the only section applicable, namely, 38, which was done.

I agree with the Commission when it states that I can found an objection only when a proposed payment is contrary to a statutory requirement, but I do not agree that such does not exist in this case. In view of its own certificate that the assignment was made under a section which according to the opinion of the Deputy Minister of Justice rendered it illegal for his salary to be paid from the vote specified I consider that the proposed payment from that vote was contrary to a statutory requirement and that I was thereby obliged to decline certifying the paylist as submitted.

In regard to the claim of the Commission that if my ruling is sustained it will result in unnecessary expansion of estimate items I wish only to remark that while such may appear to be the case there is a more important point to be considered. The principle involved is whether a statutory requirement is to be ignored to meet a present difficulty and thereby create a precedent which can be so widely applied on other occasions and which will tend to limit the control by Parliament over its appropriations for the various services.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

Temporary employee paid from vote for permanent employee

AUDIT OFFICE, February 25, 1935.

DEAR SIR,—I enclose copies of my correspondence with the Comptroller of the Treasury, covering objections raised to the charges made by him to the vote for Civil Government Salaries.

In the fiscal year 1933-34 the salaries of temporary employees in a number of the departments were being charged to that vote. Supported by an opinion of the Justice Department I objected on the ground that the vote was inapplicable to cover such payments. In some cases this procedure was discontinued and in one case the department reversed the charges previously made. In

another department, namely the Department of National Defence, salaries of temporary employees are being made a charge to a similar vote notwithstanding my objections. I have therefore to report to you under Section 35 of the Consolidated Revenue and Audit Act that payments are being made that for the following reasons are in my opinion irregular:

1. Salaries of 8 temporary employees in the Department of National Defence are being charged to a vote other than that provided for that purpose, in contravention of the Appropriation and Civil Service Acts.
   (*a*) All these employees were assigned by the Civil Service Commission under Section 38 of the Civil Service Act.
   (*b*) In my opinion they could not be appointed under Section 21 as claimed. That section deals with permanent appointments or, where no eligible list exists, with the assignment of temporary employees. Their assignment however must be made " as provided herein " which following the rule laid down in Section 37 (9) of the Interpretation Act must be taken to refer to Section 38 of the Civil Service Act.
   (*c*) The Justice Department's rulings of February 9 and November 8, 1933, were to the effect that in view of Section 42 of the Civil Service Act temporary employees appointed under Section 38 of of that Act were not properly chargeable to the Civil Government Salary Vote.
   (*d*) The Treasury Board's staff control regulations provided that all vacancies were to be filled on a temporary basis.
2. These salaries are being paid without being pre-audited, in contravention of the provisions of the Consolidated Revenue and Audit Act.
   (*a*) Under Section 44 (1) of the Consolidated Revenue and Audit Act it is provided that the Auditor General shall take such steps as he may deem necessary to satisfy himself that the moneys expended have been applied to the purposes for which the grant was intended to provide.
   (*b*) Under an Order in Council passed under the authority of Section 48 of the Consolidated Revenue and Audit Act, directions were issued that certain classes of accounts, which include Civil Government salaries, should be pre-audited by the Auditor General before payment.
   (*c*) Salaries are being paid and directly charged to that vote that have not been submitted to me for pre-audit. Had they been so submitted I would have refused to certify them on the ground that I did not consider them properly chargeable to the vote. Prior to the present Act all such charges were pre-audited by this office. Unless the charges are reversed I shall be obliged to report to the House of Commons under the provisions of Section 50 (2) (*d*) that the moneys expended in these cases have not in my opinion been applied to the purposes for which the grant was intended to provide.
   (*d*) Salaries, after being paid and charged to other votes, are subsequently made a charge to Civil Government Salary votes by transfer warrants issued by the Comptroller of the Treasury without pre-audit by this Office. The terms of the directions issued by the Governor in Council are not being complied with if all the payments so charged are not pre-audited.

In directing that certain classes of accounts be submited to me for pre-audit, Parliament and Council evidently intended that I should exercise some measure of control in regard to them. That control is not applied if these accounts are paid without my pre-audit. Under the Audit Act provision is made for any decision of mine being overruled by the Treasury Board but it does not grant that power to any department of the government nor to the Comptroller of the Treasury. My request to the Comptroller that all transfer charges to votes, the expenditure under which I am directed to pre-audit, be submitted to me for pre-audit has not been complied with. He claims that the power to disallow charges to appropriations rests with the departments and not with the Auditor General and that in pre-auditing any accounts the status of the Auditor General changes from that of an Officer of Parliament to that of an administrative officer of the Executive Government, thereby usurping some of the powers of the departments and the executives. In my opinion the status of the Auditor General as an Officer of Parliament does not change when he performs any duty laid upon him by Parliament.

I would call to your attention the main objection to the procedure herein referred to. Separate appropriations were provided by Parliament for each department for its Civil Government Salaries and Civil Government Contingencies. The former has heretofore always been considered applicable to the salaries of permanent employees at Ottawa and the latter for temporaries. To permit a departure from that procedure to meet circumstances however special or meritorious in themselves means the creation of a precedent that like the "Sir Oliver Mowat" opinion of nearly forty years ago will be applied in classes of cases never contemplated when the original ruling was given. I would respectfully submit that any departure from the long established practice that separate votes were provided for different services means a lessening of parliamentary control over its appropriations. I would suggest before a decision is given by the Board on the subject, that consideration be given to the question whether Vote 251 might be available to meet the salaries of additional temporary employees.

Copies of relative correspondence are enclosed.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

AUDIT OFFICE, October 29, 1934.

DEAR SIR,—On March 26 last I wrote to the Deputy Minister of National Defence with regard to the payment from their vote for Civil Government Salaries of the salaries of two temporary employees, J. F. F. Gagnon and Mrs. Alice P. Curling. They replied on April 3 stating that such action was taken on the authority of your Circular Letter No. 87 of November 13, 1933, and also that provision had been made under their Civil Government Contingencies in the estimates for 1934-35 for the payment of the salaries of these two employees.

On October 22 I wrote again to the Department of National Defence calling their attention to the fact that the practice of charging salaries of temporaries to their vote for Civil Government Salaries was being followed again this year in the case of three employees. They replied on October 26, quoting the same authority as before and suggesting that the matter be referred to you.

As stated in the attached correspondence the Justice Department has clearly indicated in their rulings that a vote for Civil Government Salaries cannot be used to pay the salaries of temporaries unless such vote specifically states that

it is intended for that use also. The Civil Government Salaries vote for National Defence for the current fiscal year contains no such provision. I have therefore to request that the necessary instructions be given to have these charges adjusted in accordance with these rulings.

Yours truly,

GEO. GONTHIER, *A.G.*

The Comptroller of the Treasury.

COMPTROLLER OF THE TREASURY, November 6, 1934.

DEAR SIR,—I have your letter of October 29 with respect to the Department of National Defence paying J. F. F. Gagnon, Office Appliance Operator, and Mrs. A. P. Curling, Typist, Grade 2, from the Civil Government Salary vote for that Department.

I would respectfully disagree with the final paragraph of your letter. The opinion of the Deputy Minister of Justice, as he stated in his letter to me dated November 8, 1933, is applicable only in respect of temporary employees employed under the authority of sections 38, 39, 40 and 41 of the Civil Service Act.

Mr. Gagnon was assigned by the Civil Service Commission to replace J. O. Mattice, deceased, whose position was regularly classified by the Commission as Office Appliance Operator, Grade 3: Mrs. Curling was assigned by the Civil Service Commission in place of Miss Maloney, Typist, Grade 2, who resigned from a classified position. The salaries for both of these positions are paid from Civil Government salaries, and, as you will recall, on November 10, 1932, Treasury Board ruled:—

> "On the question of obligation to Parliament in connection with which you quote Order in Council of June 21, 1909, in respect of the expediency of adhering to departmental organizations, it would seem that the procedure contemplated fulfils this requirement to the letter. Provision having been made for an organization, composed of certain numbers, of various classes, does not seem to have imposed the necessity to make replacements on a permanent basis. Under the Staff Control Regulations, it is proposed to make such replacement on a temporary basis, and, so long as these replacements are kept within the numbers prescribed in the Estimates, it would seem that the requirements of the Order in Council referred to have been fulfilled."

I do not feel that the decision of the Treasury Board can be questioned either on statutory or constitutional grounds. Willoughby, when he states:—

> "The vesting of this power to allow or disallow items in the Treasury is but another illustration of the fact that Parliament in providing for an audit of expenditures by its own officer was careful to retain intact the general principle that the Treasury is the organ upon which rests the general responsibility for the manner in which the finances of the nation are administered,"

simply repeats what has been the rule for generations in England, and the Canadian Consolidated Revenue and Audit Act leaves no doubt as to the powers of our Treasury Board.

The assignment of these two clerks, in my opinion, is governed by section 21 of the Civil Service Act. They are probationers and not temporaries for the purposes of section 42 of the Act.

Yours very truly,

WATSON SELLAR, *Comptroller.*

The Auditor General.

AUDIT OFFICE, February 23, 1935.

DEAR SIR,—In my letter of October 29 last I called attention to the salaries of two temporary employees in the Department of National Defence being charged to its vote for Civil Government Salaries and requested that these charges be adjusted in accordance with the ruling of the Justice Department.

In your reply of November 6 you refer to an opinion of the Justice Department of November 8, 1933, and a ruling of the Treasury Board of November 10, 1932. When my letter was written both these rulings were before me and in my opinion neither of them covered my objection.

When the Treasury Board decision was given they had not been informed of the opinion of the Deputy Minister of Justice of February 9, 1933, that the salary of a temporary employee is not a proper charge upon a vote for Civil Government Salaries, That view is again confirmed by his opinion of November 8, 1933. The Board has since been informed of these opinions and that my objection still stands and so far I have not been over-ruled.

You stated in your letter that the assignment of these employees was governed by Section 21 of the Civil Service Act as they were probationers and not temporaries. The certificates of the Civil Service Commission stated they were assigned as temporaries under Section 38. I fail to understand how it can be maintained they were assigned as probationery permanents under Section 21 nor how it can be considered that the Justice ruling upholds that view. Assignments under Section 38 are evidently provided for by Section 21 in the following words " and if necessary to prevent any serious interference with the public business, but not otherwise, may fill the position at once by making a temporary appointment as prescribed herein", the latter phrase " as prescribed herein " obviously referring to those sections of the Act dealing with temporary employees. (See Interpretation Act, Section 37—Sub-sec. 9).

As the two employees referred to have since been appointed permanently under Section 21, their salaries are now properly chargeable to the salary vote. There are, however, 8 other temporary employees in that department assigned by the Civil Service Commission under Section 38 of the Civil Service Act, whose salaries are being charged to the Civil Government Salary vote which, according to the opinion of the Deputy Minister of Justice, is irregular. Notwithstanding my objection of October 29 these payments continue to be so charged.

I fully agree with you on one point, namely, as to the powers of Treasury Board. It is charged with the responsibility of deciding in cases of objections raised by me or against my decisions if referred to them. As I have already stated my objection to you in the case of such payments in the National Defence Department and as similar payments continue to be made, I am referring my objection to the Treasury Board under Section 35 of the Consolidated Revenue and Audit Act, a copy of which reference will be forwarded to you.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Comptroller of the Treasury.

MINUTE OF A MEETING OF TREASURY BOARD, 6TH OF MARCH, 1935

The Treasury Board had under consideration further references from the Auditor General and the Civil Service Commission respecting payment of temporary employees from Civil Government Salaries Appropriations.

The practice in respect of Civil Government votes has been to pay permanent employees from Salaries and temporary employees from Contingencies. The practice in regard to other votes, and these cover the compensation of a far larger number of employees, has been to pay both classes from general votes, regardless of whether or not these items contained any specific provision for salaries of temporary employees.

Under normal conditions, these practices operated satisfactorily in both instances, but a change became advisable in respect of Civil Government when the terms of the Staff Control Regulations were made effective. These terms provide for replacement of permanent employees on a temporary basis, which involved, if the practice in regard to Civil Government was continued, payment of such replacements from Contingencies, notwithstanding the fact that necessary funds were already provided under Salaries and that the relevant Contingencies vote was frequently inadequate for this purpose.

The alternative to payment of temporary replacements from Salaries is provision of additional amounts in Contingencies or in other general votes, involving undersirable duplication of provision in any event. In this connection, the Board are unable to agree with the view of the Auditor General that payment from Salaries "means a lessening of parliamentary control." In their opinion, payment of a temporary employee from the item specifically provided in the Estimates for the salary of the permanent employee being replaced, ensures a far greater degree of parliamentary control than his payment from a general vote having no connection with the relevant service. As Departments are directed to drop positions which are vacant (in accordance with the definition contained in paragraph 3 (*c*) of Treasury Board Minute of July 18, 1932) when the estimates are compiled, or which will become vacant before the end of the then current fiscal year, such payments will be restricted to the balance of the year, except for the relatively few instances where the necessity for replacement could not be foreseen.

On November 10, 1932, the Auditor General was advised that the Board regarded payment of temporary replacements from Civil Government Salaries as justified in the interest of economy and facility of administration. Having given the question further consideration in the light of the subsequent submission of the Auditor General, the Board see no reason to alter such views and direct that this method of payment be followed during the period the Staff Control Regulations remain in effect.

W. C. RONSON, *for Secretary.*

Note.—*No decision was given by the Treasury Board re pre-audit of pay-lists—See further correspondence on that matter, page 246.*—A.G.

Grants paid to Cold Storage Warehouses from general vote

AUDIT OFFICE, October 27, 1934.

DEAR SIR,—On the authority of Orders in Council dated June 14, 1932, grants were paid in 1932-33 to seven companies from Vote 335, 1932-33, which read as follows:—

> "For the payment of grants on account of Cold Storage Warehouses approved for subsidy under the Cold Storage Act by the Governor in Council but afterwards found not to comply with all the provisions of that Act."

Under Orders in Council dated September 8 last further grants were authorized to be paid to the same companies chargeable to Vote 293, 1934-35, "Cold Storage Warehouses." From a reading of the correspondence with the Agriculture Department, copies of which are enclosed, it will be observed that these payments were made as grants and not as subsidies under the Cold Storage Act. The warehouses did not conform to the provisions of the Cold Storage Act and subsidies could not be paid to them under the authority of that Act.

In my opinion the vote for "Cold Storage Warehouses" is limited to subsidies payable under the authority of the Cold Storage Act. It has been so treated in the past. The provision of a special vote in 1932-33 to cover grants to Companies whose warehouses did not conform to the provisions of that Act would substantiate the view that payments from the General vote were restricted to warehouses where the provisions of the Act had been complied with. Parliament having passed an Act determining the conditions and limitations under which subsidies may be paid to Cold Storage Warehouses and having provided a vote for same it seems to me that payments of grants to warehouses that did not meet these conditions or exceeded these limitations required special parliamentary authority.

I have therefore to report to you under Section 35 of the Consolidated Revenue and Audit Act that there was no parliamentary authority for the grants paid to these companies in the current year.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, December 12, 1934.

DEAR SIR,—The Treasury Board has had under consideration your letter of October 27 last concerning payments from the Cold Storage Vote not authorized under the provisions of the Cold Storage Act.

While it is true that these grants have in the past been restricted to subsidies payable under the Cold Storage Act, the terms of the Vote do not require that payments be confined to those made in accordance with the terms of the Statute. In fact, when the Supplementary Estimate was authorized, it was the intention to make certain grants outside the terms of the Cold Storage Act.

I am directed to advise accordingly that, in the opinion of the Treasury Board, there is Parliamentary authority for such payments.

Yours truly

W. C. CLARK, *Secretary.*

The Auditor General.

AUDIT OFFICE, September 25, 1935.

DEAR SIR,—Under an Order in Council of September 14 inst., a grant of $5,100 is authorized to be paid to the Coopérative Fédérée of Quebec, being thirty per cent of the estimated cost of the warehouse constructed by the company at Rimouski, the payment to be charged to vote 326, for "Cold Storage Warehouses."

The Cold Storage Act provides that the Governor in Council may enter into contracts for the construction, equipment and maintenance of public cold storage warehouses. The basis and requirements under which a subsidy may

be granted are set out in the Act, which also provides for regulations being made by the Governor in Council to govern the inspection and supervision of such warehouses and contents. It also provides that a subsidy may be granted by the Governor in Council towards the erection of such warehouse out of any moneys appropriated by Parliament for that purpose. Parliament provided the necessary moneys under the vote for "Cold Storage Warehouses."

The following requirements in respect of warehouses contracted for under the Act have not been complied with in respect of the grant to the Coopérative Fédérée Cold Storage Warehouses:—

1. No contract was entered into by the Governor in Council as called for by Section 3 of the Act.
2. The location, plans and specifications and expenditure for equipment were not approved by the Governor in Council as called for by Section 4.
3. No evidence is called for to substantiate that the estimate of the cost is a correct one or that the valuation of the site or building is a fair valuation.
4. A grant of thirty per cent of the estimated cost is approved for payment, without any restrictions as to when payment may be made. Under Section 5 payment is restricted to fifteen per cent on completion of the warehouse, seven per cent at end of first year, four per cent at end of second year, and two per cent at the end of the two next succeeding years.

As stated in previous correspondence it has always been regarded that appropriations for Cold Storage Warehouses were voted for the purpose of paying subsidies authorized in accordance with the provisions of the Cold Storage Act and that to make payments from the same vote outside the terms of that Act was in contravention of statutory authority. In only one previous case has it been ruled otherwise and in that case the initial payments of the subsidy were covered by a special vote of Parliament.

I am of the opinion that the grant to the Coopérative Fédérée de Québec is not properly payable unless authorized under the Cold Storage Act or by a special vote of Parliament. The only reason given for not proceeding in accordance with statutory provision is that "it is now impossible to grant a subsidy under the terms of the Cold Storage Act, the company having proceeded to establish a warehouse without having first secured a contract for a subsidy under the Cold Storage Act."

This reference is made to you under Section 35 of the Consolidated Revenue and Audit Act.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

NOTE.—*Orders in Council were passed on September 26 authorizing grants of $30,000 to the Northern Fisherman's Cold Storage Company for a warehouse at Prince Rupert and $18,000 to Coopérative Fédérée de Québec for one at Quebec. On October 3 I wrote again to the Treasury Board calling its attention to the fact that the objections recited in my letter of September 25 applied to these grants also and asked that consideration be given to them when dealing with my submission of September 25.*—A.G.

AUDIT OFFICE, September 25, 1935.

DEAR SIR,—I am enclosing a copy of a reference made by me to the Treasury Board under Section 35 of the Consolidated Revenue and Audit Act in connection with the grant proposed to be made to the Coopérative Fédérée towards the erection of a Cold Storage Warehouse at Rimouski.

This letter is forwarded for your information so that payment of the grant may be withheld until the Treasury Board deals with my reference.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Deputy Minister of Agriculture.

NOTE.—*A similar letter was written to the Deputy Minister of Agriculture in reference to the grants to the warehouses at Prince Rupert and Quebec.*

TREASURY BOARD, December 5, 1935.

DEAR SIR,—In reference to your letter of October the 3rd last concerning grants to cold storage warehouses not authorized under the Cold Storage Act, this question was referred to the Department of Justice for an opinion.

The Deputy Minister of Justice has ruled that grants of this character should be in accordance with the Act or specifically provided for by an item in the Estimates. A copy of Mr. Edward's opinion is enclosed.

Yours very truly,

W. C. CLARK, *Secretary.*

The Auditor General.

DEPARTMENT OF JUSTICE, November 29, 1935.

DEAR SIR,—I have your letter of the 12th instant (your file No. T. 159926 B) in which you forwarded a file of the Auditor General dealing with grants to cold storage warehouses.

I have examined this item and the Cold Storage Warehouses Act and am of the opinion that while payments out of this vote are not restricted to payments of subsidies under the Cold Storage Act, yet where a grant or subsidy is paid from the vote such grant or subsidy should be paid in accordance with that Act. Parliament having dealt with subsidies to cold storage warehouses by a special Act, I am of the opinion that any further grant or subsidy should be either in accordance with such Act or specifically provided for by an item in the Estimates.

Papers returned herewith.

Yours truly,

W. STUART EDWARDS, *Deputy Minister.*

The Secretary of the Treasury Board.

DÉCISIONS DE L'AUDITEUR GÉNÉRAL INFIRMÉES PAR LE CONSEIL DU TRÉSOR

Légalité de payer le traitement de fonctionnaires temporaires à même le crédit "Gouvernement civil: Traitements" faisant question

(Voir correspondance avec le Conseil du Trésor, rapport de l'Auditeur Général 1932-33, volume I, page 204)

BUREAU DE L'AUDITEUR GÉNÉRAL,
27 juillet, 1934.

MONSIEUR,—Le bureau central chargé de l'émission des chèques de salaires vient de me communiquer, pour en faire la vérification préalable, un bordereau de paye spécifiant que le traitement de E. H. Gougeon, employé temporairement dans votre Département comme garçon de bureau, doit être imputé à votre crédit "Gouvernement civil: Traitements." Il est à présumer que ce garçon de bureau fut employé sous l'autorité de votre certificat de nomination temporaire du 12 juillet, mentionnant que son traitement serait imputé au crédit "Gouvernement civil: Traitements".

Ce Bureau considère que le traitement des employés temporaires n'est pas régulièrement imputable au crédit "Gouvernement civil: Traitements", et le Ministère de la Justice, dans ses lettres des 9 février et 8 novembre, 1933, s'est prononcé dans ce sens. Tel étant le cas, je suis d'avis que la Commission du Service Civil devrait refuser d'émettre, en faveur des employés temporaires, des certificats spécifiant que leur traitement est imputable à un crédit "Gouvernement civil: Traitements."

Je délivre ampliation de cette lettre au Bureau central chargé de l'émission des chèques de salaires et lui renvoie le bordereau de paye sans l'avoir certifié.

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire de la Commission du Service Civil.

CONSEIL DU TRÉSOR, 21 novembre, 1934.

MONSIEUR,—Ci-inclus ampliation d'une lettre de la Commission du Service Civil, en date du 14 août 1934, et de ma réponse, concernant le paiement d'un fonctionnaire temporaire à même le crédit "Gouvernement civil: Traitements."

Voudriez vous, aussitôt que possible, me faire connaître vos objections à cette procédure, pour que le Conseil puisse décider si votre décision doit être infirmée, comme le lui demande la Commission du Service Civil.

Votre dévoué,

W. C. RONSON, *Secrétaire intérimaire.*

L'Auditeur Général.

CONSEIL DU TRÉSOR, 21 novembre, 1934.

MONSIEUR,—Le Conseil du Trésor a pris en considération votre lettre du 14 août dernier, concernant le paiement des fonctionnaires temporaires à même le crédit "Gouvernement civil: Traitements."

Cette question ayant déjà été prise en considération il y a deux ans, l'Auditeur Général fut prévenu que le Conseil du Trésor était d'avis que, tant par raison d'économie que dans l'intérêt d'une bonne administration, de tels paiements étaient justifiés. Ci-inclus ampliation de la lettre motivant cette opinion adressée à l'Auditeur Général le 10 novembre 1932. Le Conseil du Trésor a pris de nouveau cette question en considération et ne voit aucune raison de revenir sur sa première décision.

Comme, d'après une nouvelle lettre du Sous-ministre intérimaire de la Justice, sa première décision ne s'applique qu'aux nominations faites en vertu de certains articles de la Loi de la Commission du Service Civil, et que ce fonctionnaire ne fut pas nommé d'après les termes de l'un de ces articles, le point invoqué pour refuser le paiement n'étant pas clair, l'on a demandé à l'Auditeur Général, avant d'en arriver à une décision finale, de bien vouloir faire connaître ses objections.

Votre dévoué,

W. C. RONSON, *Secrétaire intérimaire.*

Le Secrétaire de la Commission du Service Civil.

BUREAU DE L'AUDITEUR GÉNÉRAL, 28 novembre 1934.

MONSIEUR,—J'ai bien reçu votre lettre du 21 courant me délivrant ampliation d'une lettre de la Commission du Service Civil vous demandant d'infirmer mes objections à ce qu'un de ses fonctionnaires temporaires soit payé à même son crédit " Gouvernement civil: Traitements ".

La Commission du Service Civil est apparemment d'avis que, d'après la procédure sur laquelle je me base, le Conseil du Trésor est justifié d'infirmer mes objections. Toutefois, avant que vous preniez une décision définitive, je veux profiter de l'occasion qui m'est offerte pour exposer plus en détail les raisons pour lesquelles je me refuse à approuver ce bordereau de paye.

Avant de discuter le point en litige, je me permettrai d'attirer votre attention sur le passage de votre lettre du 21 courant, à la Commission du Service Civil où vous dîtes " que cette question ayant été prise en considération il y a deux ans, l'Auditeur Général fut prévenu que le Conseil du Trésor était d'avis que, tant par raison d'économie que dans l'intérêt d'une bonne administration, de tels paiements étaient justifiés". Au reçu de votre lettre du 10 novembre, 1932, émettant cette opinion, je demandai au Sous-ministre de la Justice de décider s'il était légal d'imputer le traitement d'un fonctionnaire temporaire à un crédit prévu pour le paiement des fonctionnaires permanents. Je jugeai utile de ce faire, car vous aviez déduit de ma lettre précédente, que la légalité de tels paiements était admise. Le Sous-ministre de la Justice me répondit qu'à son avis " les traitements des employés temporaires ne peuvent légalement être payés à même le crédit "Gouvernement civil: Traitements" si ce crédit ne contient, par exemple, les mots "y compris les traitements d'employés temporaires." Du fait de cette décision et comme ma lettre du 29 mars, 1933, vous la faisant connaître était restée sans réponse, je présumais que cette question était encore à l'étude. Par suite de votre déclaration que de tels paiements sont justifiés tant par raison d'économie que dans l'intérêt d'une bonne administration, je me permettrai respectueusement de vous faire remarquer que s'il résulte, peut-être, une économie de nommer des fonctionnaires temporaires plutôt que des permanents, on n'en effectue aucune en imputant leurs traitements à un crédit plutôt qu'à un autre. Je ne crois pas également que l'on facilite l'administration en payant les traitements d'une même catégorie d'employés à même deux crédits différents.

Dans sa lettre, la Commission du Service Civil cite une lettre du Sous-ministre de la Justice, postérieure en date et d'après laquelle sa première lettre ne s'applique qu'aux nominations faites en vertu des articles 38 à 41 de la Loi du Service Civil. Je ne puis trouver aucune raison permettant d'avancer que les termes de cette seconde lettre empêchaient de s'appuyer sur cette décision dans les cas en question, y compris celui du fonctionnaire employé par la Commission. La Commission prétend que la nomination de ce fonctionnaire ne fut pas faite en vertu des termes des articles ci-dessus mentionnés, mais d'après ceux de l'article 21. Le certificat de la Commission notifiant de cette nomination se lit toutefois comme suit: " Ceci est pour certifier que la personne nommée possède les connaissances requises et est dûment qualifiée pour cet emploi quand à l'âge . . . , conformément aux dispositions de l'article 38 de la Loi du Service Civil . . . ". La Commission déclare maintenant que cette nomination n'est pas faite en vertu des termes de l'article 38 mais de l'article 21. Les dispositions de ce dernier article ont toujours été considérées comme s'appliquant uniquement aux nominations permanentes. Les exceptions prévues à cet article paraissent confirmer ce point de vue. Le Conseil du Trésor ayant décidé que toutes les situations vacantes ne pourraient être occupées que par les fonctionnaires temporaires, Gougeon n'a pas, et ne pouvait pas être nommé d'après les termes de l'article 21, mais uniquement d'après ceux de l'article 38, applicables à son cas.

Je partage le point de vue de la Commission quand elle déclare que je ne puis m'objecter à un paiement que s'il n'est pas prévu par statut, mais je ne partage plus son opinion, quand elle avance que ce n'est pas ce qui se produit dans le cas actuel. Du fait que, d'après son propre certificat, la nomination fut faite en vertu des termes d'un article qui, d'après la décision du Sous-ministre de la Justice, rendait illégal de payer ce traitement à même le crédit indiqué, j'estime que le paiement projeté était contraire à la loi et que, par suite, j'étais obligé de me refuser à le certifier.

Comme la Commission prétend que, si l'on se range à mon point de vue, il en résultera inutilement un plus grand nombre de chapitres de dépenses dans le budget, je tiens à faire remarquer que, si tel est peut-être le cas, il ne faut pas perdre de vue le principe suivant, de beaucoup plus important: Peut-on ignorer une disposition de la loi pour surmonter une difficulté présente et par suite créer un précédent qui pourra être appliqué dans de si nombreux cas, qu'il affaiblira le contrôle du Parlement sur les crédits qu'il a votés pour les différents services?

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Employés temporaires payés à même le crédit prévu pour les traitements des fonctionnaires permanents.

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 février 1935.

MONSIEUR, — Ci-inclus ampliation de la correspondance échangée avec le Contrôleur du Trésor au sujet de paiements qu'il autorisa d'imputer au crédit " Gouvernement civil: Traitements ".

Au cours de l'année financière 1933-34, plusieurs ministères ayant imputé à ce crédit le traitement de quelques-uns de leurs employés temporaires, je m'objectai à cette procédure, m'appuyant sur une décision du Ministère de la

Justice, d'après laquelle ce crédit ne peut être employé à de tels paiements. Dans quelques cas, ces paiements furent discontinués et un ministère remboursa au crédit l'argent ainsi employé; toutefois, malgré mes objections, le Ministère de la Défense Nationale continue d'imputer à ce crédit les traitements de fonctionnaires temporaires, et je dois, par suite, en vertu des dispositions de l'article 35 de la Loi du Revenu consolidé et de la Vérification, vous faire rapport que ces paiements sont continués bien que je les trouve irréguliers, pour les raisons suivantes: —

1. Contrairement aux dispositions de la Loi de finances et à celles de la Loi du Service Civil, huit fonctionnaires temporaires du Ministère de la Défense Nationale sont payés à même ce crédit qui n'est pas prévu pour leur traitement.

   (*a*) Tous ces employés furent nommés par la Commission du Service Civil en vertu de l'article 38 de la Loi du Service Civil.

   (*b*) A mon avis, ils ne pouvaient pas être nommés, comme on le prétend, en vertu des dispositions de l'article 21, qui concerne les nominations permanentes, et ne peut s'appliquer aux nominations temporaires que s'il n'existe pas de liste d'éligibles. Toutefois, leurs nominations doivent être faites " tel que prévu aux présentes ", ce qui, d'après la règle fixée par l'article 37, alinéa 9 de la Loi d'Interprétation, doit s'interpréter comme se rapportant aux dispositions de l'article 38 de la Loi du Service Civil.

   (*c*) D'après les décisions du Ministère de la Justice, en date des 9 février et 8 novembre 1933, les termes de l'article 42 de la Loi du Service Civil, ne permettent pas d'imputer le traitement de fonctionnaires temporaires, nommés d'après les dispositions de l'article 38 de cette loi, au crédit " Gouvernement civil: Traitements ".

   (*d*) Les règlements du Conseil du Trésor concernant les employés prévoient que toutes les vacances ne doivent être remplies qu'à titre temporaire.

2. Contrairement aux dispositions de la Loi du Revenu consolidé et de la Vérification, ces traitements sont également payés sans vérification préalable.

   (*a*) En vertu des dispositions de l'article 44 (1) de la Loi du Revenu consolidé et de la Vérification, l'Auditeur Général " doit prendre les mesures qu'il peut juger nécessaires pour s'assurer que les deniers dépensés ont été appliqués aux fins pour lesquelles l'allocation était destinée."

   (*b*) Un arrêté en Conseil, passé conformément aux termes de l'article 48, ordonne qu'une certaine catégorie de comptes, dont ceux concernant les traitements des fonctionnaires du Service Civil soient, avant paiement, vérifiés par l'Auditeur Général.

   (*c*) Des traitements sont ainsi payés et imputés à ce crédit, sans avoir été au préalable vérifiés par moi, l'eussent-ils été, je me serais refusé à les certifier, ne considérant pas qu'ils puissent y être régulièrement imputés. Antérieurement à la loi maintenant en vigueur, tous ces paiements étaient soumis à ma vérification préalable. A moins que ces montants ne soient remboursés, en vertu de l'article 50, alinéa 2, paragraphe *d*, je serai tenu de faire rapport à la Chambre des communes que, à mon avis, des deniers ont été employés à des fins pour lesquelles ils n'avaient pas été prévus.

(*d*) Les traitements après avoir été payés à même d'autres crédits sont, dans la suite, sans vérification préalable, imputés au crédit " Gouvernement civil: Traitements ", le Contrôleur du Trésor émettant une autorisation de virement à cette fin. Si tous les paiements ainsi effectués n'ont pas été soumis à ma vérification préalable, les directives de l'arrêté en Conseil ne sont pas observées.

En décidant que des catégories de comptes devaient être soumises à une vérification préalable, le Parlement et le Gouverneur en son Conseil avaient évidemment en vue que j'exerce, sur ces comptes, un contrôle qui est inexistant s'ils sont payés sans vérification de ma part. La Loi de Vérification prévoit que le Conseil du Trésor peut infirmer mes décisions mais elle n'accorde ce droit ni à l'un quelconque des ministères ni au Contrôleur du Trésor. La demande que j'adressai au Contrôleur du Trésor, que tous les virements de paiements faits à même des crédits dont je dois vérifier l'emploi me soient communiqués pour que j'en fasse la vérification préalable, n'a pas été prise en considération. Il argue que le droit de s'opposer d'imputer certains paiements à des crédits appartient aux ministères et non pas à l'Auditeur Général et qu'en faisant une vérification préalable des comptes, le status de l'Auditeur Général n'est plus celui d'un représentant du Parlement, mais celui d'un représentant de l'Exécutif, et qu'en fait il usurpe quelques-uns des droits appartenant aux ministères et à l'Exécutif. A mon avis, le status de l'Auditeur Général, représentant du Parlement, ne change pas, quels que soient les devoirs dont il s'acquitte, quand ces devoirs lui ont été confiés par le Parlement.

Je tiens à attirer votre attention sur la principale objection que j'élève contre la procédure ci-dessus. En votant les crédits " Gouvernement civil," le Parlement spécifie quels sont, pour chaque ministère, les montants afférents aux " Traitements " et aux " Dépenses contingentes." Le premier de ces montants a toujours été regardé comme applicable aux traitements des fonctionnaires permanents d'Ottawa et le second, à celui des fonctionnaires temporaires. S'écarter de cette procédure pour faire face à des circonstances si spéciales soient elles, créerait un précédent qui, comme la décision de " Sir Oliver Mowatt " donnée il y a près de 40 ans, s'appliquerait à des cas n'ayant jamais été envisagés à l'époque où cette décision fut prise. Je vous ferai respectueusement remarquer que si l'on s'écarte d'un précédent voulant que des crédits différents soient prévus pour chaque catégorie de dépenses, on affaiblit le contrôle parlementaire sur les argents votés. Je suggérerais, avant que le Conseil prenne une décision à ce sujet, qu'il considère si le crédit 251 peut être employé au paiement de fonctionnaires temporaires additionnels.

Ci-inclus ampliation de la correspondance échangée à ce sujet.

Votre dévoué,

A. H. BROWN, *Auditeur Général, adjoint.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 29 octobre 1934.

MONSIEUR,—Le 26 mars dernier, j'écrivis au Sous-ministre de la Défense Nationale au sujet du paiement, à même le crédit de ce Ministère, " Gouvernement civil: Traitements," de deux employés temporaires M. J.-F.-F. Gagnon et Mme Alice P. Curling. Dans sa réponse, en date du 3 avril, il m'informa que ces paiements avaient été faits conformément à votre lettre circulaire du 13 novembre 1933 (N° 87), mais que leur traitement pour 1934-35 avait été prévu au crédit " Gouvernement civil: Dépenses contingentes."

Le 22 octobre, j'écrivis de nouveau au Ministère de la Défense Nationale appelant son attention sur ce qu'il continuait d'imputer les traitements de trois employés temporaires au crédit " Gouvernement civil: Traitements." Dans sa réponse en date du 26 octobre, le Ministère me disait avoir fait ces paiements en vertu de la même autorité que la première fois et suggérait que ce cas vous soit déféré.

Comme il ressort de la correspondance dont je vous délivre ampliation, le Ministère de la Justice a clairement indiqué que les employés temporaires ne peuvent pas être payés à même le crédit " Gouvernement civil: Traitements," à moins que ce crédit ne spécifie qu'il a été vote à cette fin. Le crédit du Ministère de la Défense Nationale, "Gouvernement civil: Traitements", ne prévoyant cette année aucun paiement semblable, je dois, par suite, vous demander de donner les instructions nécessaires pour que ces paiements soient ajustés conformément aux décisions du Ministère de la Justice.

Votre bien dévoué,

GEORGES GONTHIER, *A.G.*

Le Contrôleur du Trésor.

CONTRÔLEUR DU TRÉSOR, 6 novembre 1934.

MONSIEUR,—J'ai bien reçu votre lettre du 29 octobre dernier, vous objectant à ce que le Ministère de la Défense Nationale payât à même son crédit " Gouvernement civil: Traitements ", J. F. F. Gagnon, opérateur de machines à calculer et Mme A. P. Curling, dactylographe, grade 2.

Je me permettrai de ne pas partager l'opinion que vous exprimez dans le dernier paragraphe de votre lettre. La décision du Sous-ministre de la Justice, comme il le mentionne dans la lettre qu'il m'écrivit le 8 novembre 1933, n'a en vue que les employés temporaires nommés conformément aux termes des articles 38, 39, 40 et 41 de la Loi du Service Civil.

M. Gagnon et Mme Curling furent nommés par la Commission du Service Civil, pour remplacer, l'un J. O. Mattice qui venait de mourir et dont la position était régulièrement classifiée comme opérateur de machines à calculer, grade 3; l'autre, pour succéder à Mlle Maloney, dactylographe grade 2, qui avait démissionné d'une position également classifiée. Les traitements de ces deux employés étaient imputables au crédit " Gouvernement civil: Traitements", et comme vous vous le rappelez sans doute, le 10 novembre 1932, le Conseil du Trésor donna les directives suivantes:—

> "Quant à vos devoirs envers le Parlement, vous citez les dispositions de l'arrêté en Conseil du 21 juin 1909, concernant l'opportunité de s'en tenir aux organisations du personnel du ministère, or la procédure que l'on se propose de suivre semble se conformer à la lettre aux dispositions de ces règlements. De ce que des montants aient été votés pour un certain nombre de fonctionnaires permanents, répartis entre diverses classes, il ne s'ensuit pas que l'on soit dans l'obligation de ne nommer aux positions devenues vacantes que des fonctionnaires permanents. On se propose en effet, tout en se conformant aux règlements concernant la direction du personnel, de nommer des temporaires aux situations vacantes et si le nombre de ces nominations n'est pas supérieur à celui des positions donné dans les prévisions budgétaires, il semblerait que l'on se conforme aux directives de l'arrêté en Conseil ci-avant mentionné".

Je ne pense pas que la décision du Conseil du Trésor puisse faire question tant au point de vue de la loi qu'au point de vue constitutionnel. Quand Willoughby déclare,

> " La discrétion de ce pouvoir, d'accorder ou de désavouer des item prévus par le Trésor, n'est qu'une autre preuve que le Parlement, ayant en vue une vérification des dépenses par son propre représentant, a eu soin de ne pas toucher au principe général qui veut que la Trésorerie soit l'organisme sur lequel repose toutes les responsabilités concernant la manière dont sont administrées les finances de la nation,"

il ne fait que confirmer ce qui, pendant des générations, a été la règle en Angleterre. De son côté, la loi du Revenu consolidé et de la Vérification canadienne ne laisse aucun doute sur les pouvoirs dont est investi notre Conseil du Trésor.

A mon avis, la nomination de ces deux employés a été faite en vertu des termes de l'article 21 de la Loi du Service Civil, car ils sont candidats à des positions permanentes et non temporaires, d'après la définition que donne, à ce terme, l'article 42 de la Loi.

Votre dévoué,

WATSON SELLAR, *Contrôleur.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 23 février 1935.

MONSIEUR, — Dans ma lettre du 29 octobre dernier, j'attirais votre attention sur ce que deux employés du Ministère de la Défense Nationale avaient été payés à même le crédit " Gouvernement civil: Traitements", et je vous demandais que ces paiements soient ajustés conformément à la décision du Ministère de la Justice.

Dans votre réponse du 6 novembre dernier, vous me référez à une opinion du Ministère de la Justice en date du 8 novembre 1933 et à un règlement du Conseil du Trésor du 10 novembre 1932. Quand je vous écrivis, j'avais devant moi ces deux règlements qui, à mon avis, ne pouvaient être invoqués contre mes objections.

Quand le Conseil du Trésor passa ce règlement il n'avait pas connaissance de la décision du Ministère de la Justice en date du 9 février 1933, d'après laquelle le traitement des employés temporaires n'est pas régulièrement imputable à un crédit "Gouvernement civil: Traitements". Cette opinion fut encore confirmée par la décision du 8 novembre 1933. Ces décisions ont été communiquées au Conseil du Trésor, et bien qu'il soit prévenu que je m'objecte toujours à de tels paiements, ma décision n'a pas, jusqu'à présent, été infirmée.

Vous me dites dans votre letre que ces employés ont été nommés en vertu des termes de l'article 21 de la Loi du Service Civil, et qu'ils étaient candidats à ces positions et non pas temporaires. Les certificats de la Commission du Service Civil spécifiaient qu'ils étaient nommés à titre temporaire conformément aux termes de l'article 38. Je ne puis arriver à comprendre comment on peut dire qu'ils avaient été nommés comme aspirants permanents en vertu des termes de l'article 21, ni comment on peut considérer que la décision du Ministère de la Justice confirme cette façon de voir. La nomination faite en vertu de l'article 38 est évidemment prévue à l'article 21 par les mots suivants:—

> "et si la chose est nécessaire pour empêcher toute gêne sérieuse dans les affaires publiques, mais non pas autrement, on peut remplir immédiatement l'emploi par une nomination temporaire suivant les présentes prescriptions."

Les derniers mots "suivant les présentes prescriptions", se rapportent, il ne saurait faire de doute, aux articles de la loi applicables aux employés temporaires (Voir Loi d'Interprétation, article 37, alinéa 9.)

Comme les deux employés ci-devant mentionnés ont depuis été nommés à titre permanent en vertu de l'article 21, leurs traitements sont maintenant régulièrement imputables à ce crédit. Il y a toutefois huit autres fonctionnaires temporaires dans ce ministère, nommés par la Commission du Service Civil, en vertu des termes de l'article 38 de la Loi du Service Civil, dont malgré mes objections du 29 octobre dernier et la décision du Ministère de la Justice les traitements sont payés à même le crédit "Gouvernement civil: Traitements".

Je partage entièrement votre point de vue en ce qui concerne les pouvoirs du Conseil du Trésor. C'est bien à lui qu'incombe la responsabilité d'approuver ou d'infirmer mes décisions quand on les lui défère. Comme je vous l'ai déjà dit, je m'objecte toujours à de tels paiements et puisque le Ministère de la Défense Nationale continue de les faire, je défère mes objections au Conseil du Trésor en vertu de l'article 35 de la Loi du Revenu consolidé et de la Vérification. Ci-inclus ampliation de cette correspondance.

Votre tout dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Contrôleur du Trésor.

EXTRAIT DES MINUTES D'UNE ASSEMBLÉE DU CONSEIL DU TRÉSOR, EN DATE DU 6 MARS 1935

Le Conseil du Trésor a pris en considération les explications fournies par l'Auditeur Général et de la Commission du Service Civil concernant le paiement des fonctionnaires temporaires à même les crédits "Gouvernement civil: Traitements".

En ce qui concerne les crédits "Gouvernement civil", la pratique généralement suivie veut que l'on impute aux "traitements" le paiement des fonctionnaires permanents, et aux "dépenses contingentes" celui des temporaires. Quant aux autres crédits, à même lesquels sont payés le plus grand nombre de fonctionnaires, qu'ils soient permanents ou temporaires, leurs traitements sont imputés au crédit général, que ses termes en fassent ou non spécialement mention.

Jusqu'à la mise en vigueur des règlements concernant l'administration du personnel, ces deux façons de procéder avaient donné des résultats satisfaisants, mais à cette date, il parut opportun de s'écarter de la règle suivie jusqu'alors, quant aux paiements imputables au crédit "Gouvernement Civil." Comme ces règlements prévoient que les positions permanentes seraient occupées par des temporaires, s'en tenir à la règle jusqu'alors suivie obligerait de ne payer ces temporaires qu'à même les crédits "dépenses contingentes", souvent insuffisants, quand les montants nécessaires sont disponibles aux crédits "Traitements".

Le paiement des temporaires à même le crédit "Traitements" évite que des montants additionnels soient votés aux "dépenses contingentes" ou à d'autres crédits généraux, évitant ainsi une duplication de crédits qui n'est pas à recommander. A ce propos, le Conseil du Trésor ne peut partager le point de vue de l'Auditeur Général que payer les temporaires à même le crédit "Traitements", "affaiblit le contrôle du Parlement". Le Conseil est au contraire d'avis que payer des fonctionnaires temporaires à même les crédits spécialement prévus dans le budget pour des fonctionnaires permanents dont ils occupent la place,

permet au Parlement d'exercer sur ces dépenses un contrôle plus serré que si elles étaient payées à même un crédit général ne s'y rapportant pas. Comme les ministères ont reçu ordre (conformément aux termes de l'alinéa 3, paragraphe c, de la minute du Conseil du Trésor du 18 juillet, 1932), lors de l'établissement du budget, d'abolir les positions vacantes, ou qui doivent devenir vacantes avant l'expiration de l'année financière, ces paiements ne se rapportent qu'au reste de l'année, sauf dans quelques cas exceptionnels où la nécessité d'un remplacement n'avait pu être prévue.

Le 10 novembre 1932, l'Auditeur Général était prévenu que le Conseil du Trésor était d'avis que le paiement de temporaires à même les crédits "Traitements" était justifié tant pour des raisons d'économie que dans l'intérêt d'une bonne administration. Ayant de nouveau pris cette question en considération à la suite d'un nouveau rapport de l'Auditeur Général, le Conseil ne voit aucune raison de revenir sur sa première décision et ordonne que les paiements se continuent tant que les règlements sur le personnel (*Staff control regulations*) resteront en vigueur.

W. C. RONSON, *pour le secrétaire.*

Remarque—*Le Conseil du Trésor n'a encore pris aucune décision concernant la vérification préalable des bordereaux de paie. Voir aussi sur ce sujet la correspondance paraissant page 267.*—A.G.

Subventions accordées à des entrepôts frigorifiques faisant question

BUREAU DE L'AUDITEUR GÉNÉRAL, 27 octobre, 1934.

MONSIEUR,—En vertu des dispositions de l'arrêté en Conseil du 14 juin, 1932, des subventions furent payées à sept entrepôts frigorifiques à même le crédit 335 de cette année.

Le crédit 335 se lit comme suit: "pour le paiement de subventions du fait des installations frigorifiques approuvées par le Gouverneur en son conseil, aux termes de la Loi des installations frigorifiques, mais qui, à ce qu'il a été constaté par la suite, n'étaient pas conformes à toutes les dispositions de la loi."

En vertu de nouveaux arrêtés en Conseil en date du 8 septembre dernier, des subventions additionnelles, imputées au crédit 293, 1934-35, "Entrepôts frigorifiques", furent payées à ces mêmes entrepôts. Comme il ressort de la correspondance échangée avec le Ministre de l'Agriculture, dont je vous délivre ci-inclus ampliation, ces paiements furent faits à titre d'allocations, ces entrepôts n'étant pas construits conformément aux dispositions de la Loi des entrepôts frigorifiques et ne pouvant pas recevoir de subventions d'après les termes de ladite loi.

A mon avis, le crédit prévu pour les "Entrepôts frigorifiques" ne peut être employé qu'à verser des subventions, tel que prévu par les dispositions de la Loi sur les entrepôts frigorifiques, et ce crédit n'a jamais été employé autrement dans le passé. Mon point de vue voulant que le crédit général ne puisse être employé qu'à verser des subventions à ceux des entrepôts qui se sont conformés aux dispositions de la Loi, semble être confirmé du fait que la Loi de finances, 1932-33, prévoyait un crédit spécial pour les entrepôts qui n'étaient pas construits conformément aux dispositions de la loi. Le Parlement ayant voté une loi fixant et déterminant les conditions nécessaires pour que des subventions puissent être accordées aux entrepôts frigorifiques et prévoyant un montant à

cette fin, il me semble qu'une autorisation spéciale du Parlement est nécessaire pour accorder une subvention à ceux des entrepôts qui ne se sont pas conformés aux dispositions de cette loi.

Je dois, par suite, vous faire rapport, en vertu des dispositions de l'article 35 de la Loi du Revenu consolidé et de la Vérification, qu'au cours de l'année, des paiements ont été faits à ces entrepôts, sans autorisation.

Votre tout dévoué,

GEO. GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 12 décembre, 1934.

MONSIEUR,—Le Conseil a pris en considération votre lettre du 27 octobre dernier concernant des paiements imputés au crédit prévu pour les entrepôts frigorifiques et qui, d'après les dispositions de la Loi des entrepôts frigorifiques, n'étaient pas autorisés.

Bien qu'il soit vrai que, dans le passé, ces montants n'aient été payés que conformément aux dispositions de la Loi sur les entrepôts frigorifiques, les termes du crédit ne spécifient pas que les paiements ne doivent être faits que conformément aux dispositions de cette loi. En fait, quand les crédits supplémentaires furent votés, on avait l'intention d'accorder certaines subventions aux entrepôts dont la construction n'était pas conforme aux dispositions de la Loi des entrepôts frigorifiques.

Par suite, j'ai reçu ordre de vous informer que le Conseil du Trésor est d'avis qu'il existe une autorisation du Parlement pour ces paiements..

Votre tout dévoué,

W. C. CLARK, *Secrétaire.*

l'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 septembre, 1935.

MONSIEUR,—La "Coopérative fédérée de Québec", faisant construire, à Rimouski, un entrepôt frigorifique, un arrêté en Conseil du 14 septembre courant autorisait de lui verser à même le crédit 326, "Entrepôts frigorifiques", un montant de $5,100.00 représentant environ 30% du coût de la construction.

La loi des Entrepôts frigorifiques prévoit que "le Gouverneur en son Conseil peut passer avec toutes personnes quelconques des contrats pour la construction, l'équipement et l'entretien en bon état de service d'entrepôts frigorifiques publics". Les conditions requises pour qu'une subvention soit accordée sont fixées par la loi qui prévoit que le Gouverneur en son Conseil peut passer des règlements pour la surveillance de ces entrepôts et de leur matériel. Elle prévoit aussi qu'une subvention, à même les fonds votés à cette fin par le Parlement, peut être accordée par le Gouverneur en son Conseil pour leur construction. Les fonds nécessaires sont prévus par le Parlement au crédit "Entrepôts frigorifiques".

On ne s'est pas conformé aux conditions prévues par la loi en ce qui regarde les subventions devant être payées à l'entrepôt frigorifique de la Coopérative fédérée.

1. Aucun contrat n'a été passé par le Gouverneur en son Conseil, tel que requis par l'article 3 de la loi.

2. L'emplacement, les plans et devis de chacun de ces entrepôts, son équipement, et la somme à y consacrer n'ont pas été approuvés par le Gouverneur en son Conseil, tel que prévu par l'article 4.
3. Aucune preuve n'est fournie que l'estimation du coût est exacte et que l'évaluation de l'emplacement où s'élevera la construction est juste et raisonnable.
4. Une allocation de 30% de l'évaluation du coût est autorisée sans aucune restriction quant à la date du paiement. En vertu des dispositions de l'article 5, les paiements doivent se faire à raison de 15% lors de l'achèvement, 7% à la fin de la première année, 5% à la fin de la 2ième année, et 2% à l'expiration des deux années suivantes.

Comme je le mentionnais dans mes lettres précédentes, on a toujours considéré que les crédits votés pour les entrepôts frigorifiques l'étaient dans le but d'accorder des subventions conformément aux conditions prévues par la "Loi des Entrepôts frigorifiques", et que toute subvention accordée sans tenir compte des stipulations de cette loi était irrégulière. Une seule fois, l'on jugeât différemment et, dans ce cas, le premier paiement de la subvention était autorisé par les termes d'un crédit spécial du Parlement.

Je suis d'avis que la subvention à la Coopérative fédérée de Québec, n'est pas régulièrement payable à moins qu'elle ne soit autorisée par les termes de la Loi sur les Entrepôts frigorifiques, ou par un crédit spécial du Parlement. La seule raison donnée pour ne pas se conformer aux dispositions statutaires est "qu'il est maintenant impossible d'accorder une subvention conformément aux termes de la Loi des Entrepôts frigorifiques, la Compagnie ayant commencé de construire cet entrepôt sans avoir auparavant passé un contrat conformément aux termes de la loi".

Je vous fais rapport de ce cas conformément aux termes de l'article 35 de la Loi du Revenu consolidé et de la Vérification.

Votre tout dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

Remarque.—*Des arrêtés en Conseil, en date du 26 septembre, accordaient à la "Northern Fishermen's Cold Storage Company" de Prince Rupert, et à la Coopérative fédérée de Québec, des subventions s'élevant respectivement à $30,000 et à $18,000. Le 3 octobre, j'écrivis de nouveau au Conseil du Trésor, lui faisant remarquer que les objections que j'avançais dans ma lettre du 25 septembre s'appliquaient aussi à ces subventions et lui demandai de les prendre en considération quand il prendrait une décision relativement à ma lettre du 25 septembre.*—A.G.

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 septembre, 1935.

MONSIEUR,—Je vous délivre ci-inclus ampliation d'un rapport que j'ai adressé au Conseil du Trésor, conformément aux dispositions de l'article 35 de la Loi du Revenu consolidé, relativement à la subvention que vous vous proposez d'accorder à la "Coopérative fédérée pour la construction, à Rimouski, d'un entrepôt frigorifique.

Je vous délivre ampliation de ce rapport afin que vous différiez le paiement de cette subvention jusqu'à ce que le Conseil du Trésor ait pris une décision à ce sujet.

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Sous-ministre de l'Agriculture.

Remarque.—*Une lettre analogue fut adressée au Sous-ministre de l'Agriculture au sujet des subventions accordées aux entrepôts frigorifiques de Prince Rupert et de Québec.*—A.G.A.

CONSEIL DU TRÉSOR, 5 décembre, 1935.

MONSIEUR,—La question des subventions accordées aux entrepôts frigorifiques, contrairement aux dispositions de la "Loi des Entrepôts frigorifiques", dont il est question dans votre lettre du 3 octobre dernier, a été déférée au Ministère de la Justice.

Le Sous-ministre de la Justice est d'opinion que ces subventions ne doivent être faites qu'en se conformant aux termes de la loi ou en vertu d'un crédit spécial de la Loi de finances.

Ci-inclus, ampliation de la lettre de M. Edwards.

Votre tout dévoué,

W. C. CLARK, *Secrétaire.*

L'Auditeur Général.

MINISTÈRE DE LA JUSTICE, 29 novembre, 1935.

MONSIEUR,—J'ai bien reçu votre lettre du 12 du courant (dossier 159-926 C.T.) me délivrant ampliation d'un rapport de l'Auditeur Général concernant les subventions accordées aux entrepôts frigorifiques.

J'ai pris connaissance de ce rapport et de la Loi des Entrepôts frigorifiques et suis arrivé à la conclusion que si les paiements imputables à ce crédit ne sont pas limités aux paiements de subventions en vertu de la Loi des Entrepôts frigorifiques, toutefois si une allocation ou une subvention est imputée à ce crédit, ladite allocation ou subvention doit être faite conformément aux dispositions de la loi. Les subventions aux entrepôts frigorifiques étant réglées par une loi spéciale du Parlement, toute allocation ou subvention doit être faite, à mon avis, soit conformément aux termes de la loi, soit en vertu d'un crédit spécial de la Loi de finances.

Je vous retourne le dossier que vous m'avez transmis.

Votre dévoué,

W. STUART EDWARDS, *Sous-ministre.*

Le Secrétaire du Conseil du Trésor.

TREASURY BOARD CORRESPONDENCE

Availability of a General Vote to cover over-expenditure under a Special Vote

(See Treasury Board Correspondence in Auditor General's Report for 1932-33, Volume I, pages 195 to 200)

TREASURY BOARD, December 10, 1934.

DEAR SIR,—The Treasury Board has had under consideration a letter from the Comptroller of the Treasury respecting the vote for Telephone Service and, in general, charges on general votes when specific items are available.

I understand that a copy of this letter, dated October 30, 1934, has been forwarded to you. The Treasury Board will be glad to receive your comment before giving the matter final consideration.

Yours truly,

W. C. CLARK, *Secretary.*

The Auditor General.

COMPTROLLER OF THE TREASURY, October 30, 1934.

SIR,—While the amount involved in the matter I now bring to your notice is small, the question of policy is somewhat far-reaching, and it is for that reason a direction of the Treasury Board is desired.

In the Appropriation Act for 1934-35, Vote 104, in part, reads:—

Ottawa Public Buildings and Grounds

104. Telephone Service.. .. ..$ 82,500

This Vote is administered by Public Works. It provides for the general operation of the government exchanges and a rental rate for each installation. Due to the fact that the Bell Telephone Company has restored pay cuts to certain of its employees for these exchanges, the expense on the Crown has increased. Up to September 30 disbursements were $42,229.16. When Parliament re-assembles the House telephones will be re-connected, and it now appears that if Parliament is called early in 1935 the Vote will be inadequate. Treasury Board from time to time authorizes new installations, and I presume applications will continue to be made to the Board. The question I submit is to what votes should these be made a charge, for I understand certain departments are willing to have them a charge to general departmental votes.

In the United States, where the practice is to appropriate in detail, the Comptroller General has ruled (Decisions of the Comptroller General, new series, Volume 11, page 316) that "it is a well settled rule of appropriation construction that when a specific appropriation has been made for a particular purpose, appropriations more general in terms cannot be used for such purpose."

In England, where the rule is to appropriate by lump sums, supported by sub-heads, the basic rule as to the powers of the department may be stated by an extract from a report of the Public Accounts Committee in 1894:—

"Your Committee find that this power of deviation has not been explicitly given by Parliament, but it necessarily follows upon the general terms of the resolutions granting each vote to the Sovereign, which terms are subsequently ratified by the Appropriation Act. If Parliament grants to the Crown a certain sum for a certain service in a given year, without any more definite appropriation in the terms of the grant, it is legally competent to the executive to expend that sum, at discretion, in the year, upon that service. The details appended to the estimate on which the vote is taken show what are the current services and what are the expected services, at the time at which the estimate is prepared, and afford subsequently a means of comparison by the Comptroller and Auditor General between forecast and actual results; but those details are not so binding on the Executive that they cannot be varied when the public interest urgently requires it, within the limits of the total vote.

"Your Committee understand that the good faith of Government is pledged by the details of an estimate on the strength of which Parliament grants the vote. They must represent actual facts and the real intention of Government. But they do not preclude Government from making such changes as may be requisite to meet the varying necessities of the time.

"According to constitutional practice, the Queen, by Royal Order, places the total grant at the disposal of the Treasury, and the Treasury entrusts its expenditure to the Department immediately responsible for the service, and requires that Department in the conduct of such expenditure to abide by the leading features of the Estimate, or by the exact details, according to the nature of the service, unless Treasury sanction be obtained for a deviation therefrom. Parliamentary appropriation is confined to the restriction of the expenditure of the total grant to 'the four corners of the Vote,' and to a given time.'"

Commenting on the application of this practice when a charge might be made to either one of two votes, Durell, at page 420, states:—

"If no question of doubt arises as to the head under which provision was made, it is essential that the charge in the appropriation account should be strictly classified in accordance with the estimates. No such consideration as to whether any other vote has received the benefit of the service should be allowed to interfere with the correct classification of the charge to the vote under which it was estimated for, though no doubt it is desirable as a general rule that the vote which receives the benefit should bear the charge. If, however, a service is one for which no estimate has been taken, the cost must be borne by the vote under which provision would have been made had the service been foreseen; and the fact that a supplemntary estimate would be necessary or that an excess would be caused should not prevent the adoption of such a course."

That rule cannot be applied to our Canadian practice, due to the fact that the Canadian section 29 (1) of the Consolidated Revenue and Audit Act has no counterpart in the British Statutes. Section 29 (1) reads:—

"No contract, agreement, or undertaking of any nature, involving a charge on the Consolidated Revenue Fund, shall be entered into, or have any force or effect, unless the Comptroller, or an officer of the Department of Finance designated by him and approved by the Treasury Board, shall have certified that there is a sufficient unencumbered balance available, out of the amount authorized by Parliament for the particular service, to pay any commitments under such contract, agreement or undertaking which would, under the provisions thereof, come in course of payment during the fiscal year in which such contract, agreement or undertaking is made or entered into."

For that reason, this Office has followed the practice of not permitting a charge to a general vote when a specific vote for the purpose is available, but when the specific vote is exhausted or fully committed, a charge is permitted to a general vote when a deputy head certifies that the efficiency of a service will suffer if the transaction is not carried out. From the practical viewpoint of the administrative side, this is satisfactory, but its application tends to mislead Parliament, because members may be of the impression that the total cost of a service is desclosed by the statement of expenditures reported with respect to the specific vote, while, as a matter of fact, similar expenditures are included under other vote headings. This could be overcome by Treasury Board directing that

the charges in excess of the specific grant be paid from Unforeseen. This Office would then transfer that amount from Unforeseen to the grant concerned, and report the total to the Auditor General in that manner. From the constitutional viewpoint, the objection to this is that when Parliament has appropriated money for a specific service, and extension of that service beyond the amount appropriated should not be treated as an "unforeseen expense." Instead, if additional funds are required, the provision should be by Governor General Warrant reserved for extraordinary expenditures not visualized by anyone when the Estimates were submitted.

Personally, I am of the opinion that the plan followed in the past two years is the more practicable and desirable one to utilize, it being recognized, of course, that any regulations or practices applicable to the specific vote be honoured in all cases, and when the amount involved exceeds $1,000, Treasury Board authority be first secured. The $1,000 figure is selected merely to obviate the necessity of Treasury Board having to pass on small sums. In these cases, in the past two years only three have arisen, the concurrence of the Minister of Finance affords reasonable protection. Might I be instructed as to the practice Treasury Board desires to be followed when problems of this nature arise.

A copy of this letter has been forwarded to the Auditor General, with the suggestion that if he has any suggestions to offer, he make them known to Treasury Board.

Yours very truly,

WATSON SELLAR, *Comptroller.*

The Secretary of the Treasury Board.

AUDIT OFFICE, February 12, 1935.

DEAR SIR,—In your letter of December 10 you requested my comments on the reference made to you by the Comptroller of the Treasury respecting "the vote for Telephone Service and, in general, charges on general votes when specific items are available."

In the particular case referred to the first point to be decided is what services were intended to be covered by the vote "Public Buildings at Ottawa, Telephone Service." This vote is under the administration of the Public Works Department and might be held to apply to all telephone exchanges installed in government-owned or leased buildings at Ottawa under the jurisdiction of that department. Some government bodies however are housed in buildings not under its control. In some cases telephone services outside Ottawa are charged to the regular departmental votes which in many cases are applicable to expenditures at Ottawa as well as elsewhere. Some district offices located at Ottawa charge their telephone service to this special vote, others to the general departmental vote. It is also noted that all the expenditure for some activities including telephone service are refundable to the Dominion Government, as for example, that of the Office of the Inspector General of Banks and the Bankruptcy Act Administration. In some cases telephone services made necessary by special acts of Parliament, such as the Unemployment Relief Act, are made a charge against these Acts.

As far therefore as "Telephone Services" are concerned there seems a doubt as to what the special vote was intended to cover. I think the wording of the vote could be held to justify the claim that it covers all telephone exchange service in all government offices at Ottawa. The Treasury Board is in a position to say whether it was so intended. If it was so intended then another vote

would not be applicable which is supported by Durell's statement that " if no question of doubt arises as to the head under which provision was made, it is essential that the charge in the appropriation account should be strictly classified in accordance with the estimates." Altogether apart from the legal question there are obvious advantages from the standpoint of administration, control and record in having all services of this kind administered by one department, paid from one vote, and recorded in one item.

While I raised no objections in the case of telephone services I did to the procedure followed in another case where there was less doubt as to what the vote was intended to cover. In the last fiscal year and subsequent to my last reference to you on this subject the Department of Pensions and National Health incurred expenditure of $4,718.13 in moving the Health services to new quarters and erecting new partitions, etc. According to the correspondence, copies of which are enclosed, the Public Works vote provided for that purpose being exhausted, the amount was accepted by the Comptroller of the Treasury as a charge to the department's vote for Civil Government Contingencies. The necessary funds were made available under the Contingencies vote by the postponement of the publication of departmental reports to a subsequent year. In my opinion this procedure was in contravention of the provisions of the Consolidated Revenue and Audit Act and the principle of parliamentary control in that it ignored the limit fixed by Parliament in the Appropriation Act for this particular service. The excess of such services over the amount of the vote should have been treated as excess expenditure and reported by me to Parliament under Section 50 (2) (a). If expenditure is necessary in any year for which no provision was made, Governor General's Warrants or Supplementary Estimates are still available.

As to the general question to which you and the Comptroller of the Treasury refer, I would point out that I have on several occasions expressed my views in reference to services upon which there can be no doubt as to what the specific vote was intended to cover. Some of these references are to be found in my Annual Report for 1932-33, Vol. 1, pages 195 to 200. In these references I contended that under a principle universally accepted and followed in Canada up to that time, Parliament by voting a specific amount for a specific service thereby fixed that amount as the limit which the service was not to exceed. You agreed that the principle was well established that expenditures must be restricted to the amounts granted by Parliament.

If we are agreed upon this principle there seems to be no alternative but to differ with the views expressed by the Comptroller of the Treasury in justification of his non-observance of it in certain cases. He states that a charge is permitted to a general vote when a deputy head certifies that the efficiency of a service will suffer if the transaction is not carried out, and when the amount involved exceeds $1,000 it may be charged to a general vote with the concurrence of the Treasury Board. This is obviously contrary to the rule quoted by him from Durell. It is also at variance with Section 27 (1) of the Consolidated Revenue and Audit Act which directs that " all issues of public moneys out of the Consolidated Revenue Fund shall be made under the direction and control of the Comptroller but no such issue shall be made in excess of any appropriation authorized by Parliament." I do not find any provision in the Consolidated Revenue and Audit Act for charging the excess expenditures under one vote against any other vote with or without Treasury Board approval. Although charged to another vote and called " amount involved " does not alter the fact that it is excess expenditure according to the letter and spirit of that Act. If this procedure is permissible it follows that certain sections of the Act have no meaning or value and carried to its ultimate conclusion all excess

expenditures under specific votes might be charged to other votes. The schedules to the Appropriation Act would then be superfluous as well as Section 50 (2) (a) under which I am to report to the House of Commons all cases where parliamentary grants were exceeded.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

COMPTROLLER OF THE TREASURY, February 18, 1935.

DEAR SIR,—The Office of the Auditor General has courteously forwarded a copy of its letter of February 12, dealing with my request for instructions under date of October 30 last. As the letter gives a construction to a section of the Consolidated Revenue and Audit Act with which I hesitate to agree, I take the liberty of bringing the point to your notice, in order that it may not be overlooked when the Board deals with the correspondence.

The inference to be drawn from the letter of the Auditor General is that section 27 (1) of the Act gives to the Comptroller of the Treasury the power to decide what is to be a charge to any parliamentary grant. That, I feel, goes too far. The Minister of a department is answerable to Parliament for the prices paid and the consequences of the uses made of a parliamentary grant, therefore I believe that, so long as the proposed expenditure is within the four corners of the terms of the grant, and is not a payment for a service to be rendered in a future fiscal year (see section 23), the discretion is departmental (see section 30). The Comptroller may object on the ground of extravagance, lack of authority or other good cause, in which event section 35 directs the decision to be by Treasury Board. Section 27 (1), I feel, is nothing more than a mandatory direction that not a cent beyond the grant given can be made a charge to Consolidated Revenue Fund. It has long been established that the Auditor General, both in England and in Canada, has no authority to disallow on the ground that if a department had proceeded in another way, a saving might have resulted. No Minister is responsible to the Auditor General or to any salaried officer of the Crown. He is responsible to the Crown, in the first instance, and ultimately to Parliament.

The instance the Auditor General quotes—that of $4,718 disbursements by the Department of Pensions and National Health—offers a suitable illustration. The Minister of that department decided it was in the public interest to consolidate the executive offices for Pensions and Health in one building. Public Works reported it had no funds available to bear the cost. Pensions and Health had free balances in its Contingencies grant—a vote intended for unexpected and general office expenses. It applied for encumbrance certificates. The Minister of Finance was consulted and gave his consent. The work was carried out, a material saving in staff, by making various members of the two offices available for other purposes, resulted, also greater administrative efficiency was secured. To allege that this was done at the expense of postponing printing of publications is both irrelevant and debatable, if for no other reason than at the end of the fiscal year $5,529 allotted in the grant for printing and stationery lapsed unused.

I feel, further, that the Office of the Auditor General unwittingly draws conclusions from the English quotations and applies them to the Canadian practice without taking into consideration some basic differences. Our section

27 (1) has no counterpart in the English statute. Moreover, in England £1,500,000 is held by the Treasury to loan to any department when a vote is inadequate. Also, the English practice is to appropriate by bulk votes to departments, allowing virement between the sub-heads. In Canada, that practice is not general. It will therefore be observed that the English flexibility within the department is lacking in Canada, but Parliament permits, by section 74, the Governor in Council, on the recommendation of the Treasury Board, to make administrative rules not inconsistent with the Act. As I felt the Justice ruling, known as "the Oliver Mowat ruling" (a more extensive ruling to the same effect is followed in England), gives Treasury Board a wide discretion with respect to general votes, I referred the telephone question to the Board, believing, as I continue to believe, the Board can, if it pleases, recommend to the Governor in Council regulations on the subject.

Of course, as an accounting officer, the suggestion of the Office of the Auditor General would simplify book-keeping problems, but it would be putting book-keeping and auditing on a pedestal. I respectfully submit, neither of them are primary objects; each is a means to an end, and should be modelled to assist in the primary task of government—that of servicing the public economically and well.

Yours very truly,

WATSON SELLAR, *Comptroller.*

The Secretary of the Treasury Board.

AUDIT OFFICE, February 22, 1935.

DEAR SIR,—In a letter to the Treasury Board dated the 18th inst., the Comptroller of the Treasury comments on my letter to you of the 12th inst. respecting his reference of October 30 last. I regret having to extend this correspondence any further but it seems necessary to refer to some of the points now mentioned by him.

The whole tenor of my letter is entirely opposed to his inference that he is vested with the power to decide what is to be charged to any parliamentary grant. In referring to Section 27 (1) I was calling attention to a mandatory direction that expenditures beyond the amount specified in the appropriation for a particular service may not be made. The point I tried to make clear was that Parliament having in an appropriation set a limit to the amount to be expended on a particular service, that limit may not be exceeded by recourse to another appropriation, however general the terms of the latter may be.

In regard to the statement that the Contingencies grant is a vote intended for unexpected and general office expenses, it is pointed out that the vote referred to is the Civil Government Contingencies vote and that the Contingencies Act enumerates the services classified as Contingencies. Moving office equipment and erecting partitions are not included in the list.

It is claimed that "to allege that this was done at the expense of postponing printing of publications is both irrelevant and debatable." The reference is to a statement of mine which was based on the Comptroller's recommendation to the Minister of Finance (November 22, 1933) which reads in part " . . . certain sums set aside for printing will be freed by postponing the publication of certain reports and this money may be used to cover the cost of moving, etc. . . . "

I have never questioned the powers of the Governor in Council under Section 74 to make administrative rules not inconsistent with the Act. My objections have been made to the application of a practice for which I can find not only no sanction in the Act itself but which, in my opinion, is inconsistent therewith.

While holding different views to that of the Comptroller regarding some of our respective duties under the Act, I am in agreement with him as to the advisability of an early decision by the Treasury Board as to what is the proper procedure to be followed in similar cases.

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

TREASURY BOARD, March 8, 1935.

DEAR SIR,—The Treasury Board had under consideration your letter of the 18th ultimo concerning payments in excess of specific appropriations by Parliament.

In reply, I am directed to advise as follows:—

1. That a Supplementary Estimate will be provided for telephones, if required.
2. That no payment in excess of the amount authorized by a specific appropriation shall be made without the specific authority of the Treasury Board.
   (*a*) A specific vote can not be exceeded by any authority if it is the clear intent of Parliament to restrict expenditure to the amount voted.
   (*b*) Where such is not the clear intent of Parliament a recommendation should be made to the Treasury Board by the Minister of the Department concerned.

Yours very truly,

W. C. RONSON, *for Secretary.*

The Comptroller of the Treasury.

Re Exempted Positions and Prevailing Rates

AUDIT OFFICE, June 20, 1934.

DEAR SIR,—I enclose copies of correspondence exchanged between the Civil Service Commission and this Office in regard to the non-observance by departments of the Regulations dealing with employees appointed to positions which have been excluded from the operation of the Civil Service Act. Copies of correspondence with the Comptroller of the Treasury on the same subject are also enclosed.

Some of the exempting Orders in Council have been operative for over ten years but it has been noted that the terms of the Order in Council of June 29, 1922 (P.C. 1053) in regard to the classification of these positions and the obtaining of proper authority for the salaries or wages paid have not been observed in many cases. A number of circulars have been sent by this Office to the departments in connection with the non-observance of these directions but it is still found that they are not being universally complied with. I am now

of the opinion that the most effective means of ensuring conformity with the Regulations as regards the classification, etc., of these positions is to require a statement each month from the Deputy Head of each Department to the effect that all exempted positions occupied for more than six months have been classified by the Civil Service Commission and that the remuneration paid has been properly authorized. The most convenient and effective method of obtaining this information and one which would entail very little extra work for the departments would be through certificates attached to the departmental pay-lists where this class of positions exists. In my letter to the Civil Service Commission I pointed out the impossibility of meeting the difficulty in any other satisfactory way.

I have good reasons for believing that there are many cases in which employees have been assigned by the departments to classified positions without the approval of the Civil Service Commission and have been continued in such positions for periods of two or three years. In such cases they are usually assigned and included on the paylists as labourers, or under the title of some other exempt position, and are paid at rates inconsistent with the remuneration authorized for the class of duties being performed. Or again an employee may have been originally assigned to the duties of a labourer but later he is transferred to clerical or other non-exempt duties. In all these cases it is obvious that the Civil Service Act and the principle of open competition are being ignored and that payments are being made which have not been properly authorized and, to that extent, are illegal.

The Civil Service Commission apparently agrees with my views as to the unsatisfactory situation existing in regard to these employees and have approved of my suggestion for the incorporation of adequate certificates on the pay-lists. I would therefore recommend that the following certificate be authorized for all departmental pay-lists which cover salaries or wages of employees occupying positions that have been exempted from the operation of the Civil Service Act under Section 59 of that Act.

EMPLOYEES IN EXEMPTED POSITIONS

"I certify that the above-named employees have been on duty for the full time for which payment is asked, that the rates of pay have been properly authorized, and that in all cases where employment in a position exempted under Section 59 of the Civil Service Act has been continued for more than six months the position has been classified by the Civil Service Commission, since which time there has been no material change in duties as regards such position."

EMPLOYEES PAID AT PREVAILING RATES

The Order in Council of June 29, 1922, (P.C. 1053), provides in the case of exempted positions that "the compensation shall not exceed the salaries provided in the classification schedules, and where 'prevailing rates' are provided as the compensation for a class, or where no class schedule exists, the rates of pay shall be such as are recommended by the department and approved by the Governor in Council." It is found in many cases that assignments have been made by departments to positions treated as exempt and the employees so assigned were paid at rates which have not been approved either by the Governor in Council or the Civil Service Commission. It is also found that the rates of pay for certain classes of positions vary considerably in the same locality in different departments even where such rates have been established by Order in Council. Also the rates paid are not always consistent with the

"prevailing rates" statistics of the Labour Department. It seems important that more uniformity should exist between the departmental rates in respect of the same class of work and it is suggested that some action might be taken to establish uniform rates for all departments. The certificate suggested to cover prevailing rates remuneration is as follows:—

> "I certify that the above-named employees have been on duty for the full time for which payment is asked and that the rates of pay have been approved by the Governor in Council or other competent authority in all cases where they are not the rates provided in the classification of the Civil Service Commission."

Unless some action is taken along the lines indicated or by amending the present exempting Orders in Council, payments will undoubtedly continue to be made which are not in conformity with the requirements of the Civil Service Act under which authority the exempting Orders in Council were passed. It is an impossibility under the present system for the Civil Service Commission to determine the proper classification of the positions treated as exempt and also equally impossible for this Office to apply a proper and satisfactory audit to the payments made to this large class of employees. The existing Regulations require that positions presumed to be exempt be reported to the Commission within six months and unless so reported "no further payment shall be authorized." The facts contained in the suggested certificates are implied when certifying a pay-list correct whether they are formally stated or not. The fact that irregularities have been discovered and continue to be discovered indicates that a certificate in which such requirements are formally stated is necessary to ensure that departmental officials are made aware of the specific requirements implied in certifying to the correctness of a pay-list.

In my letter to the Comptroller of the Treasury I dealt with the advisability of having more specific certificates on all pay-lists. Until all departmental pay-lists are centralized in his Office it is felt that this question might be deferred. The situation is different, however, in respect of those classes now referred to you. In practically all cases these positions are in the Outside Service and consequently they may be the last to come under centralized control. It is a question of departmental responsibility involving the proper classification of departmental employees, the proper authorization of salaries or wages, and the signing of certificates by departmental officials adequate to cover these requirements.

These recommendations are submitted to you for your approval under Section 42 (2) of the Consolidated Revenue and Audit Act. It is felt that directions from the Treasury Board would make clear to departmental officials their responsibility in this matter—a responsibility which already exists but appears not to be properly appreciated.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

Note.—*No reply has been received from Treasury Board.*—A.G.

Permanent Appointment of Private Secretary

AUDIT OFFICE, May 13, 1935.

DEAR SIR,—I enclose copies of two letters written by me to the Department of Pensions and National Health *re* the appointment of Mr. Parker under the Civil Service Act (Private Secretaries), to a position of Chief Clerk in that Department. Copies of my correspondence with the Civil Service Commission in regard to this position are also enclosed.

Although no reply has been received from the Department to either of my letters Mr. Parker has continued to be employed. I certified payment of his salary for two months subsequent to my first letter but as no action was then taken to meet my objections, payment has been discontinued since April 1. As a result of representations made to this Office and in view of his continued employment it is felt that the matter should be dealt with immediately and for that reason it is submitted to you.

In appointments made under this Act since the Amendment of 1929, vacant positions existed in the Department affected of the rank of Chief Clerk or higher or a position was created on the recommendation of the Civil Service Commission and this question did not arise. There was no such vacant position in the Department of Pensions and National Health and no recommendation was made by the Civil Service Commission for its creation.

Representations were made verbally to departmental officials that the matter should be taken up by them with either the Justice Department or the Treasury Board and that this Office would abide by their decision. His salary was paid from November 17 to March 31 and as no action appeared to have been taken in respect of my letter of February 14, payment was then discontinued. I am prepared to continue payment for a further period if the Treasury Board are of the opinion that such should be done until a definite decision is arrived at upon the point at issue.

In that event I propose to take up the matter with the Justice Department and come to some understanding as to the legal requirements of the Act in respect of an increase in a department's organization. The question will then be submitted to you for whatever action you consider necessary.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

TREASURY BOARD, May 14, 1935.

DEAR SIR,—I have your letter of the 13th instant concerning the appointment of H. D. Parker, formerly Private Secretary, to a position of Chief Clerk in the Department of Pensions and National Health.

The Board will be glad if you will continue to authorize payment of Mr. Parker's salary, pending a decision on the point referred to in your letter.

Yours truly,

W. C. CLARK, *Secretary.*

The Auditor General.

DEPARTMENT OF JUSTICE, October 17, 1935.

DEAR SIR,—With further reference to your letter of the 1st instant, and to the answers to the several questions touching the interpretation of s. 60 of the Civil Service Act set out in my letter in reply of the 12th instant, I desire, by way of supplementing my answer to question 1, to enclose herewith copy of my ruling of May 10, 1935 to the Deputy Minister of Pensions and National Health in regard to the creation of a position of Chief Clerk for Mr. H. D. Parker. The view of interpretation upon which this ruling proceeds is that s. 9 (3) of the Civil Service Act requires only that a report upon a proposed change of the plan of organization of any Department be submitted by the Civil Service Commission, and that no change in the organization of any Department shall be made until there has been such a report. But, once such

a report has been made, and whether it approves or disapproves of the proposed change in the organization, the Governor in Council is then competent either to approve or to refuse to approve of such report and to create the position in question. It follows, therefore, that a change in the plan of organization of any Department does not require to be approved, but only reported upon, by the Civil Service Commission.

Yours truly,

W. STUART EDWARDS, *Deputy Minister.*

The Auditor General.

DEPARTMENT OF JUSTICE, May 10, 1935.

DEAR SIR,—In reply to your letter of the 15th ultimo with respect to the creation of the position of Chief Clerk. I may say that as a report has now been submitted by the Commission to the Governor in Council as required by subsection 3 of section 9 of the Civil Service Act, I am of opinion that the Governor in Cuncil might now pass an Order in Council authorizing the creation of the position in question.

Your file returned herewith.

Yours truly,

W. STUART EDWARDS, *Deputy Minister.*

The Deputy Minister of Pensions and National Health.

Re Graduate Nurses, Indian Affairs

March 25th, 1935.

DEAR SIR,—I enclose copies of correspondence with the Civil Service Commission relating to the employment of Graduate Nurses in the Department of Indian Affairs.

Under the terms of the Order in Council of December 14th, 1922 (P.C. 24/2588), this class of employee was exempted from the operation of the Civil Service Act subject however to certain restrictions, two of which were that—

(1) the salaries or wages paid are fair and reasonable, and do not exceed the rates approved by the Department.

(2) where a position is continued for more than six months the Department shall report the duties thereof to the Commission in order that the position may be classified.

Due to the incompleteness of the certificates issued by the Civil Service Commission I am unable to verify that these restrictions are being observed. The procedure followed is in my opinion inconsistent with the requirements of the Civil Service Act as to classification. Under Section 10 (2) of the Act, the Civil Service Classification was confirmed and the Commission was given authority to establish new classes and to divide or alter existing classes. That classification provided for graduate nurses and hospital matrons, grades 1 and 2, with salaries ranging from $1,380 to $1,560 for graduate nurse and $1,740 to $2,160 for matron. Notwithstanding that this power still rests with the Commission and has not been delegated to the Department the latter has divided the class graduate nurse into Grades 1, 2 and 3 with salaries ranging from $960 to $2,160. While the Civil Service Classification provides for hospital matrons, no certificates are issued for such, it being claimed by the Commission that these classes do not apply to the Department of Indian Affairs. It is pointed out however that the Medical Director includes "Nurses in charge of hospitals" as one of their requirements. In my opinion the certificate of classification issued by the Commission does not conform to the requirements of the

Order in Council or the Act. If the authorized classification is inapplicable to the Department's requirements the Commission is empowered under Section 10 to provide a proper classification. The Medical Director suggests a suitable one and it would simplify matters for all concerned if the Commission would approve it or another since they are not adhering to their own.

The insufficiency of the classification makes it impossible to determine that the rates paid by the Department are fair and reasonable since no accurate comparison can be made with the rates laid down in the official classification. The Commission recommended and Council approved a rate up to $1,560 for graduate nurse but the Department may and does pay up to $2,160. From this it might reasonably be inferred that the Department's scale of salary may not be fair or reasonable. The Commission states there is a check on the compensation through the Department having to report employment but as there is no information given on the Certificate of Classification as to the duties to be performed and therefore no means of determining whether the salaries are fair and reasonable in comparison with the authorized classification there can be no check either by the Commission or this Office. The Commission considers that no change of procedure is called for as Council granted authority to the department to pay whatever rates they themselves see fit. That authority was granted on the recommendation of the Commission although I do not recall that it has been granted in the case of any other class of employees. I would point out however that the above restrictions cannot be ignored. It is reasonable to assume that in directing the Commission to classify such positions it was intended some control should be exercised and that it might be exercised through a comparison with the Official Classification and the rates of remuneration recommended by the Commission and approved by Council for such classes of duties.

It is also to be noted that nearly all these nurses receive allowances in kind valued at $360 per annum. The Civil Service Classification provides that, "Where quarters or other allowance is provided the value for same is to be deducted from the above compensation, the amount to be deducted to be decided by the Civil Service Commission after consultation with the Department". No deduction is made by the Department.

My objections are as follows:—

(1) The Department has no power to classify positions.

(2) The Civil Service Commission's certificate of classification is incomplete in that (a) it does not conform to the Official classification and (b) it affords no basis on which to establish that the rates paid by the Department are fair and reasonable

I would suggest for the consideration of Treasury Board:—

(1) That the Official Classification be amended to conform to the Department's requirements, as per copy of memorandum by Dr. Stone and that certificates of classification conform thereto.

(2) That the rates of pay be approved by Treasury Board or Council.

Also enclosed are copies of correspondence both with the Department and the Commission in 1932. After the question was raised with the Department it was felt the Commission might consider some action on their part necessary and the matter was referred to them. As they do not agree with my views as to the necessity for any action I have no alternative but to refer the matter to the Treasury Board.

Yours truly,

GEO. GONTHIER, *A.G.*

The Secretary of the Treasury Board.

Note.—*No reply has been received.* A.G.

2403—16½

Re Salaries of Physicians, Indian Affairs

AUDIT OFFICE, May 29th, 1935.

DEAR SIR,—This Office has been in communication with the Department of Indian Affairs and the Civil Service Commission in regard to the remuneration paid to physicians in the various Indian Agencies. I enclose copies of our correspondence which will explain the problem involved in determining whether the remuneration paid is in conformity with the requirements of the Civil Service Act.

Remuneration was established for these physicians in 1933-34 as follows:

Medical Superintendents on full time salary plus living allowance.

Physicians part time (*a*) with salary (76).
(*b*) with salary plus fees (79).
(*c*) fees only (580).

The salary is authorized by the Civil Service Commission but the fees are paid in the form of accounts submitted to and taxed by the Department. Our correspondence has been with regard to those being paid fees. Under the Civil Service Classification it is provided that salaries up to $175 per month for part time service may be paid " depending upon the time required, the population and local conditions ". Based on these varying conditions salaries which range from $200 to $2,100, are authorized for 155 part time physicians over half of whom receive fees in addition for services rendered in the agency to which they were appointed. The question arises as to whether fees are properly payable under the Classification and if so on what basis.

In a number of cases the fees paid to the physician appointed on salary by the Commission exceed the salary authorized, as for example:

Physician	*Agency*	*Salary authorized and Paid*	*Fees Paid* 1933-34
Dr. Jacobs	Caughnawaga	$1,500	$2,579 75
Dr. Cade	Skeena	500	1,421 35
Dr. Guilbault	Oka	900	1,094 10
Dr. Brown	N.B. North	300	902 70

As the amount of salaries and fees paid in three cases is less than the maximum salary of the Class it is obvious that the payment of fees could be avoided by a proper adjustment of salary.

In the case of the five hundred and eighty physicians paid entirely by fees the appointments were not made by the Civil Service Commission. Thirty-three of these received fees during the year 1933-34 in excess of $1,000 and eight of them over $2,000. In many agencies fees are paid to physicians as well as to the one appointed by the Commission. For example in the Portage la Prairie Agency, there is one regularly appointed physician on salary and in addition seventeen other physicians are paid fees only.

Attention is called especially to the following points raised in the correspondence. In Dr. McGill's letter he cites the case of Dr. Jacobs who was engaged on the basis of a part time salary of $500 with permission to collect fees from the Indians. That basis has been entirely changed as he is now receiving a salary of $1,500 and in addition his fees amounting to over $2,500 are paid by the Government.

The Commission agrees with my statement that certain Doctors' accounts are in reality salary payments in that a fixed maximum is allowed. One instance is Dr. W. L. Atkinson who receives $375 each month on a taxed account. He was not appointed by the Commission. In view of the provision made in the Classification of the Civil Service it was apparently intended that these Doctors should come under the jurisdiction of the Civil Service Commission.

The Commission states that the maximum for the class should be increased from $2,100 to $3,000. As only nine out of seven hundred and thirty-five, receive remuneration in excess of $2,000, it is felt that the difficulty is not one of maximum salary so much as it is one of determining the proper salary within the present limit in order to avoid the payment of fees.

It is claimed by the Commission that the remuneration of any physician should not exceed the range for Medical Superintendent—namely $3,100 to $3,420. It is pointed out that in 1934-35 Dr. W. Atkinson received $4,732.05 and Dr. Robertson $1,620 salary and $2,967.80 fees, a total of $4,587.80.

As the Deputy Minister states, the question is a complicated one but as no solution is suggested in respect of the various points dealt with, the matter is referred to the Treasury Board in order that a more definite and uniform basis of remuneration may be established. The points to be considered are as follows:

(1) May fees be paid in addition to salary in the cases of physicians appointed under the Civil Service Act? In your Minute of March 28th last (T153902B) you directed for the purpose of control by some central authority that no compensation additional to that ordinarily prescribed for any position in the public service shall be granted without the specific written authority of the Treasury Board.

(2) If fees may be paid in addition to salary what services are coverable by salary and what by fees?

(3) If physicians are appointed by the Commission for a district on a salary basis, is it proper to pay fees to others not so appointed?

(4) As there are approximately ten agencies in which organizations are paid a stated annual amount for medical services rendered, is Departmental authority sufficient?

(5) Should not salaries be adjusted according to services rendered and fees in such cases abolished?

(6) Should not some of the five hundred and eighty physicians who are paid on the basis of fees only be appointed by the Civil Service Commission and placed on a salary basis?

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

Note.—*No reply has been received.*—A.G.

Re Government Contracts Supervision Committee

AUDIT OFFICE, April 11, 1935.

DEAR SIR,—The Government Contracts Supervision Committee was formed as a sub-committee of Council, under the authority of Order in Council 1632 passed on August 17, 1923, with the object of making the Government purchases and sales subject to adequate control and supervision.

The Committee was given the necessary authority, subject to statutory provisions relating thereto, to review all government purchases and sales and to make such regulations with respect thereto as would avoid overlapping, effect economies and ensure, as far as possible, uniformity and standardization of purchases as between departments. A secretary was attached to the Committee

and under his direction a salvage officer to be in charge of salvage, transfers and sales of surplus and unserviceable materials, etc. The powers given to the Committee were wide in their scope, covering the regulation and issue of orders to govern and control all purchases, transfers, sales, etc., the questioning of any requisition as to quantity, quality or other detail, the consolidation of requisitions for similar materials, etc., and the instruction of departments concerned in any purchase or sale, to make the requirements or offer of goods known to the public by newspaper advertisement or otherwise.

As far as the disposal of surplus and unserviceable materials, etc., is concerned, the regulations of the Committee are enforced through the Salvage Officer, the authority for the transactions being contained in minutes of the Committee issued from time to time, copies of which are furnished to this office and prove to be a very effective check on the revenue derived from this source. With regard to purchases, the direct action of the Committee, as evidenced by the Minutes received by this office, appears to be confined mainly to purchases of automobiles and automobile accessories by a few branches of the Government service. A subsequent Order in Council (P.C. 14/343) issued on February 20, 1934, required Departments to obtain specific written authority of Treasury Board prior to the purchase of passenger automobiles.

In a recent communication the Acting Deputy Postmaster General in reply to a query from this office as to whether the purchase of certain motor cars had been referred to the Government Contracts Supervision Committee for approval, where used vehicles were turned in on the purchase, stated:—

> "Having noted the communication of future purchases I am to advise you that we have purchased two additional Austin vans and as we are turning in two Harley-Davidson motorcycles the matter was referred to the Salvage Officer who advised that he had nothing to do with the matter. In view of your communication and the recent information received from the Salvage Officer we are at a loss to follow any definite procedure."

In view of these circumstances, I should like the direction of the Treasury Board on the following points:—

(1) Is the approval of the Government Contracts Supervision Committee required before purchases may be authorized by Departments?

(2) Is it part of the duties of the Salvage Officer to approve of the allowances for used vehicles when turned in on new purchases?

Yours truly,

A. H. BROWN, *Asst. Auditor General.*

The Secretary of the Treasury Board.

Note.—*No reply has been received.*—A.G.

Pre-Audit of Pay Lists

(See also Correspondence, pages 209 to 216)

AUDIT OFFICE, October 29, 1934.

DEAR SIR,—By Orders in Council passed on the authority of Section 48 of the Consolidated Revenue and Audit Act the Auditor General has been directed to examine and audit before payment accounts in connection with the various Civil Government Salary votes of the different departments. To conduct an effective audit of such accounts requires that I should not merely pre-audit all paylists in connection with these votes but that I should be given an opportunity

of passing upon all transfers, etc., in connection therewith. To illustrate the point involved I am enclosing a copy of my correspondence with the Department of National Revenue.

It is obvious that a pre-audit cannot be satisfactory or complete if after paylists are certified by me, changes can be made in the charges involved in reversal of my certificate. The Treasury Board has directed that I shall pre-audit certain classes of expenditure and it is thereby assumed that my certificate is intended to provide a certain degree of control. It can have no value if it is possible for a department and your office to over-rule my decision in respect of any paylist that I have certified and to that extent it ignores and overrides the directions of Treasury Board. In the cases referred to it was made clear that I did not consider the salaries could be charged to a Civil Government Salaries vote. There was correspondence on the subject, including two opinions from the Justice Department supporting my views. When your office overruled my decision, notwithstanding the views expressed by the Deputy Minister of Justice and myself, it was assuming powers that, in my opinion, are delegated only to the Treasury Board.

I have to request that in future all transfers between appropriations, the expenditure under which I am directed to pre-audit, be submitted to me for certification before being finally dealt with in your office.

Yours truly,

GEO. GONTHIER, *A.G.*

The Comptroller of the Treasury.

COMPTROLLER OF THE TREASURY, October 31, 1934.

DEAR SIR,—I have to-day your letter of the 29th October with respect to transfers arising out of salary payments. Frankly, I cannot catch the point involved, for in my eyes it differs in no way from what happens in other cases. An example is Mr. Stockton in your own office. No provision for him was made in the details of your Estimates, but he has been paid month by month from your Vote on pre-audited lists. Now, as a result of a recent Treasury Board order, sufficient money is being transferred almost seven months later from Vote 251 to your Vote. In my opinion, the payments to Mr. Stockton since April 1 have been legal and would continue to be legal so long as free balances were available to which his salary may be a charge. In other words, the transfer of $4,428 from Vote 251 does not invalidate the pre-audit certificates from April to October.

As you know, the Justice rulings concern only employees coming within sections 34 to 41 of the Civil Service Act, and the general Treasury Board direction is that of November 10, 1932, the material part being:—

> " On the question of obligation to Parliament, in connection with which you quote Order in Council of June 21, 1909, in respect of the expediency of adhering to departmental organizations, it would seem that the procedure contemplated fulfils this requirement to the letter. Provision having been made for an organization, composed of certain numbers of various classes, does not seem to have imposed the necessity to make replacements on a permanent basis. Under the Staff Control Regulations, it is proposed to make such replacements on a temporary basis and, so long as these replace-

ments are kept within the numbers prescribed in the Estimates, it would seem that the requirements of the Order in Council referred to have been fulfilled."

Therefore, I am at a loss to grasp the point at issue, for to the best of my knowledge, both the Justice rulings and the Treasury Board directions are being scrupulously observed by all Treasury officers.

Yours very truly,

WATSON SELLAR, *Comptroller.*

The Auditor General.

AUDIT OFFICE, November 5, 1934.

DEAR SIR,—I am in receipt of your letter of the 31st ult., in which you state you are at a loss to understand the point at issue in my letter calling attention to certain transfer charges that were considered to be irregular. Since the Departments of National Revenue and Justice, with whom I had previous correspondence on the subject, expressed no difficulty in understanding the grounds for my objection, I thought it was not necessary to do much more than send you copies of that correspondence.

Section 44 (1) of the Consolidated Revenue and Audit Act directs that I shall take the steps I consider necessary to satisfy myself that the moneys expended have been applied to the purposes for which the grant was intended to provide. Under Section 50 (2) (*d*) I am obliged to call attention to every case in which a payment so charged was for any reason not properly chargeable against the grant. Acting under these directions I made objection to certain charges to a parliamentary appropriation and the Justice Department made it clear that they also did not consider the charges were regular or legal.

I assume that the view of the Deputy Minister of Justice is accepted as the correct legal interpretation. The next question is that of my right to request that certain classes of accounts be submitted for my pre-audit. Section 48 (1) of the Audit Act provides that the Governor in Council, on the recommendation of the Treasury Board may direct the Auditor General to pre-audit certain accounts. Under Section 2 it is provided that if the Auditor General has been so directed with respect to any class of accounts then no payment of such accounts may be made until the Auditor General has certified them to be correct or until his objection has been overruled by the Treasury Board. Under that Section the Governor in Council directed me to pre-audit certain classes of accounts included in which were Civil Government Salaries.

In pursuance of that authority I objected to the salaries of four temporary employees of the National Revenue Department being made a charge to the Civil Government Salaries Vote of that Department. The payment of the salaries of these employees was properly charged to the Contingencies Vote. Subsequently, however, a transfer was effected charging them to the Civil Government Salaries Vote. This was not submitted for my approval although I am directed to pre-audit such charges. Had they been submitted I would have declined to approve them. In directing me to pre-audit certain classes of expenditure some measure of control was intended. Obviously no control can be exercised if a department and your office can subsequently override my decision by a transfer entry made without my pre-audit or concurrence. It constitutes a reversal of a charge previously submitted to and approved by me. If a pre-audit is to be effective it must cover all charges however made as pertaining to

the accounts to which it is applied. That is my reason for requesting that in future all transfers affecting such appropriations, the expenditure under which I am directed to pre-audit, be submitted to me for such pre-audit.

Your reference to Mr. Stockton's salary is not relevant to the point under discussion. Since you state that the payments made to him were legal it is not understood why they are now referred to. I might state, however, that the Treasury Board were fully informed of the situation respecting Mr. Stockton's position and salary and they took the necessary action to meet the requirements.

You state that both the Justice rulings and the Treasury Board directions are being observed and that the Justice rulings concern only employees coming within Section 34 to 41 of the Civil Service Act. As the temporary employees under discussion with the Department of National Revenue were appointed under Section 38 of that Act, it would seem obvious that the Justice ruling was not observed in this case. It is also pointed out that the decision of the Treasury Board referred to was given prior to the date of the Justice Department's ruling.

I therefore submit that for the foregoing reasons I was justified in requesting that all transfers affecting appropriations, the expenditure under which I am directed to pre-audit, be submitted to me for certification before being dealt with in your office.

Yours truly,

GEO. GONTHIER, *A.G.*

The Comptroller of the Treasury.

COMPTROLLER OF THE TREASURY, November 7, 1934.

DEAR SIR,—At the risk of being thought a pest, before I reply to your letter of the 5th November, in connection with transfers in two National Revenue votes, may I ask for further information, in order that I may not circle whatever point may be at issue.

For example, if the claim is that the Auditor General has the power to disallow charges to appropriations, we would be in disagreement, because in my opinion that decision rests with the departments, subject to whatever rulings Treasury Board may give. The Auditor General has performed his duty when he brings any transaction with which he disagrees to the notice of the House of Commons.

On the other hand, if the point involved turns on whether the status of the Auditor General changes from that of an officer of Parliament to that of an administrative officer of the Executive Government whenever he is charged with the duty of pre-auditing accounts, the point will be simply: What are the departments' powers and the Executive instructions?

Before closing, I must refer to that part of your letter which implies that this Office is attempting to usurp functions of the Deputy Minister of Justice. To that I take strong exception. The Justice opinion mentioned by you concerns the application of the Civil Service Act. As soon as I received a copy, I wrote asking if it covered appointments made under section 21, for example, as well as those classed under the heading "Temporary Employment". The reason is obvious. Section 38, to which you refer, permits the Commission to assign clerks "when, from a temporary pressure of work, extra assistance is required . . . . ", while section 21 directs the procedure to be followed when an established position becomes vacant, and the Act, to my eyes, appeared to give persons appointed under section 21 a different status from that enjoyed by those engaged under section 38, for example. Regulation 37 also distinguishes

between the two. It was therefore essential, in order to obey intelligently the Justice ruling, that no doubt exist as to the scope of section 42, which directs that temporary employees shall be paid only out of moneys specially voted by Parliament for the purpose. The Department of Justice replied that its opinion concerns only sections 38 to 41.

I am unable to agree with your statement that employees appointed to vacant established positions may be assigned by the Commission under the authority of section 38. To the best of my knowledge, the Department of Justice has not given a ruling to that effect. It would appear to me that the Civil Service Commission is bound to follow the Act. Sections 21, 24 and 25 direct what is to be done when a vacant established position is to be filled, for the whole purpose of the Act is to classify permanently, so far as may be practicable, the work in the departments. All that section 38 does is to provide a means to meet an emergency pressure of work and nothing more.

For a time I was puzzled over two points: (1) the recent practice of the Commission of issuing indiscriminately notices of appointment on forms used for section 38, and (2) the effect of P.C. 44/1367 of June 14, 1932, generally known as the Staff Control Regulations, for I do not know of any rulings by the Deputy Minister of Justice on either point. Pending any decision being given, I instructed my officers that, in my opinion, we had no right to query the appointment of any person by the Commission, but as the Commission has no power beyond what the Act may give to it, when construing a certificate issued by the Commission, we are to govern our entries by the section of the Act under which the Commission is required to act, and if the certificate is inconsistent with the Act, the defective part may be ignored. As to the second point, the Order apparently does not originate on the recommendation of the Commission and, therefore, does not supersede any rules made under the authority of section 5. Consequently, the direction to release probationers and temporaries at the end of September and March, unless Treasury Board approves of the continuance of their employment, would appear to me to be an intimation to the departments that the Governor in Council assumes the responsibility should a deputy head be challenged for not complying strictly with section 24, as amended, but it does not overrule the Civil Service Act and regulations made thereunder.

If you have rulings of the Department of Justice on the foregoing which are contrary to the practice this Office is following, I would appreciate being supplied with copies. If there are no rulings, then it is merely a difference of opinion between us.

Yours very truly,

WATSON SELLAR, *Comptroller.*

The Auditor General.

COMPTROLLER OF THE TREASURY, April 5, 1935.

DEAR SIR,—In your letter of February 23 last *(see page 215)* you refer to transfers affecting Civil Government Votes passing through the books of account by this Office without being submitted to you for pre-audit.

Treasury Board Minute of June 14, 1932, directed the Auditor General to examine and audit before payment those classes of accounts rendered for payment during the fiscal year which, in preceding years, it was the practice to submit to him for the purpose of pre-audit. A transfer, as it merely gives effect to certain adjustments in the accounts which are found necessary from time to time, is not a payment. Therefore it is difficult to follow an argument that

transfers affecting Civil Government Votes should be submitted to you for pre-audit before being passed through the books. During the fiscal year now being closed out, a total of 1,990 transfer warrants have been passed to date, of which only 27 affected Civil Government Votes.

From the practical viewpoint, I think that, taking transfers as a whole, greater efficiency is secured through accounting staffs always having the shadow of post-audit of these transactions, for they will act with greater care than might be the case were they currently in a position where, to use the vernacular, they could "pass the buck" to the Office of the Auditor General if later anything irregular turns up. The independence of the Auditor General is an attribute towards efficiency and I sometimes wonder if the practice of pre-audits of pay rolls and certain other accounts does not tend to undermine it without providing compensating advantages.

As your further communication of February 23 with reference to salaries of temporary clerks charged to Civil Government Salaries is disposed by Treasury Board Minute of March 6, 1935, it is not necessary to deal with that.

Yours truly,

WATSON SELLAR, *Comptroller.*

The Auditor General.

AUDIT OFFICE, April 10, 1935.

DEAR SIR,—I am in receipt of your letter of the 5th inst. in further reference to transfers of amounts to Civil Government Salary votes that were not submitted to me for pre-audit.

I raised no question about any transfer warrants other than the few affecting those accounts which I am directed to pre-audit under the authority of the Consolidated Revenue and Audit Act. The balance of the 1990 transfers which you mentioned were not referred to by me. I have on several previous occasions stated what seems to be obvious, namely, that no pre-audit of the expenditure under any vote can be considered complete or effective unless it covers all charges made against that vote. The matter has been referred to Treasury Board and there seems to be no necessity for further discussion of the subject at present.

I would submit that the only point to be considered is whether the directions of the statute have been observed in regard to pre-audit and not your opinion nor mine as to the respective merits of pre-audit vs. post-audit nor my independence as an officer of Parliament.

Yours truly,

GEO. GONTHIER, *A.G.*

The Comptroller of the Treasury.

Note.—*See Treasury Board Minute, page 215.*

CORRESPONDANCE ÉCHANGÉE AVEC LE CONSEIL DU TRÉSOR

Disponibilités d'un crédit employées à couvrir les dépassements d'un crédit spécial

(Voir Correspondance avec le Conseil du Trésor, Rapport de l'Auditeur Général—Volume I, 1932-33, pages 211 à 216).

CONSEIL DU TRÉSOR, 10 décembre, 1934.

MONSIEUR,—Le Contrôleur du Trésor a déféré au Conseil du Trésor, la question des paiements à imputer au crédit prévu pour les services téléphoniques et celle, en général, de tous les paiements faits à même des crédits généraux quand des crédits spéciaux ont été votés.

Ampliation de ce rapport, en date du 30 octobre 1934, vous ayant été délivrée, le Conseil du Trésor tiendrait à connaître votre point de vue avant de prendre une décision définitive.

Votre dévoué,

W. C. CLARK, *Secrétaire.*

L'Auditeur Général.

CONTRÔLEUR DU TRÉSOR, 30 octobre, 1934.

MONSIEUR,—Bien que dans le cas que je vous soumets, le montant en litige soit peu élevé, comme il présente un intérêt général et peut avoir des conséquences d'une très grande portée, je tiendrais à avoir des directives du Conseil du Trésor, à ce sujet.

Dans la Loi de finances, 1934-1935, le crédit 104 se lit en partie comme suit:

Ottawa: Édifices Publics et Parcs

104. Services téléphoniques.. .. ..$82,500

Le Ministère des Travaux publics est chargé de l'administration de ce crédit, prévu pour le bureau central et la location des appareils téléphoniques installés dans les services du Gouvernement. La Compagnie du Téléphone Bell ayant rétabli les traitements de certains employés de ses bureaux centraux, les dépenses de la Couronne ont, de ce fait augmenté et, le 30 septembre, s'élevaient à $42,229.16. Dès que le Parlement sera en session, les téléphones de la Chambre des communes devront être réinstallés et si la date de sa convocation est fixée au début de 1935, le crédit prévu pour ces paiements sera insuffisant. Le Conseil du Trésor autorise de temps à autre l'installation de nouveaux téléphones et, je présume, que de nouvelles installations seront encore autorisées. Le point en question est de savoir à quel crédit ces dépenses doivent être imputées car, je crois comprendre, que certains ministères se proposent de les payer à même leurs crédits généraux.

Aux Etats Unis, où il est coutume de donner, dans les prévisions budgétaires, le dévoloppement des dépenses à imputer aux crédits, le Contrôleur Général a décidé que (Décisions du Contrôleur Général, nouvelles séries, Vol. 2, page 316) " d'après une règle classique pour l'interprétation des crédits, si un crédit spécial a été voté pour une fin déterminée, un crédit plus général ne peut être employé à cette fin."

En Angleterre où il est coutume de voter des crédits globaux, appuyés par des sous-crédits, un extrait du rapport du Comité des Comptes publics de 1894, permet de déduire quelle est la règle fondamentale régissant les pouvoirs du ministère sur cette question:—

"Votre Comité constate que ce pouvoir de modifier (les termes d'un crédit) n'a pas été explicitement donné par le Parlement mais qu'il découle nécessairement des termes généraux des résolutions accordant chaque crédit au Souverain, termes subséquemment ratifiés par la Loi de finances. Si le Parlement accorde à la Couronne un certain montant pour un certain service, au cours d'une année donnée, sans que les termes du crédit donnent une explication plus explicite, l'exécutif a légalement le droit de disposer de cette somme à sa discrétion au cours de la dite année et pour le dit service. Les détails joints aux prévisions de dépenses pour lesquelles le crédit est voté, indiquent quels sont les services ordinaires et les services présumés, à l'époque où le budget fut préparé et permettent dans la suite au Contrôleur et Auditeur Général d'établir une comparaison entre les dépenses prévues et les dépenses réelles; mais, l'exécutif n'est toutefois pas si étroitement lié par ces dispositions qu'il ne puisse s'en écarter si l'intérêt public l'exige de façon pressante et s'il se tient dans les limites du crédit total.

"Votre Comité comprend, qu'en conscience, le Gouvernement est engagé par les termes d'une prévision de dépenses pour lesquelles le Parlement accorde le crédit, car ces termes doivent être un exposé exact des faits et de l'intention réelle du Gouvernement. Toutefois, ils n'empêchent pas le Gouvernement d'apporter des changements qui peuvent être nécessaires pour faire face aux conditions du moment.

"Conformément à la pratique constitutionnelle, la Reine, par arrêté royal, place la totalité des montants à la disposition de le Trésorerie qui en confie la gestion au Département responsable du service, mais exige que pour l'emploi de ces fonds, il se conforme aux dispositions principales du crédit ou aux détails exacts, suivant la nature du service, à moins qu'il n'obtienne de la Trésorerie l'autorisation d'y apporter des modifications. Le crédit voté par le Parlement se borne à limiter la dépense d'une allocation 'en dedans des quatre coins du crédit' et dans un laps de temps donné."

Commentant l'application de cette pratique dans le cas d'une dépense imputable à l'un ou l'autre de deux crédits, Durell déclare, page 420:

"S'il n'existe aucun doute quant au chapitre sous lequel les provisions furent accordées, il est essentiel que, dans les comptes de crédits, le paiement soit strictement classifié conformément à la Loi de finances. Aucune considération, telle que de savoir si un autre crédit a bénéficié du service, ne doit intervenir dans la classification exacte de la dépense, ou crédit la prévoyant, quoi qu'il soit évident qu'en règle générale il est à désirer que le crédit qui en bénéficie supporte la dépense. Si toutefois aucun montant n'a été prévu pour un service, la dépense doit être imputée au crédit auquel le montant aurait été voté si le service avait été prévu, et, le fait qu'un crédit supplémentaire serait nécessaire ou qu'il en résulterait un excédent de dépenses, ne doit pas empêcher une telle procédure."

Ce règlement ne peut pas être appliqué à la coutume canadienne du fait que l'article 29 de la loi du Revenu consolidé et de la Vérification du Canada n'a aucune contre-partie dans les Statuts britanniques, L'article 29 stipule:—

29 (1) Nul contrat, nulle convention ou entreprise de quelque nature que ce soit, comportant une charge sur le Fonds du revenu consolidé, ne doit être conclu ni n'avoir de vigueur ou d'effet, à moins que le Contrôleur, ou un fonctionnaire du ministère des Finances désigné par le Contrôleur et accepté par le Conseil du Trésor, n'ait certifié qu'il existe, sur le montant autorisé par le Parlement pour le service particulier, un solde disponible non grevé qui suffit à exécuter tous engagements découlant de ce contrat, de cette convention ou entreprise, lesquels, en vertu des stipulations des susdits, doivent être acquittés pendant l'année financière au cours de laquelle ces contrat, convention ou entreprise sont faits ou conclus.

Pour ces motifs, ce Bureau a comme règle de ne pas permettre d'imputer une dépense à un crédit général quand un crédit spécial est disponible mais, si le crédit spécial est épuisé, ou si tous les fonds en sont engagés, le paiement peut être imputé à un crédit général, sous réserve que le chef du service concerné certifie que l'efficacité du service serait diminuée si la transaction n'avait pas lieu. En se plaçant au point de vue administratif, cette façon de faire est satisfaisante, mais elle peut induire le Parlement en erreur en le laissant sous l'impression que les dépenses totales d'un service ont été payées à même le crédit spécial, alors qu'en fait, des depenses similaires sont comprises en partie dans d'autres chapitres. On pourrait obvier à cet inconvénient si le Conseil

du Trésor décidait que les paiements excédant le montant prévu au crédit spécial, seront imputés au crédit "Dépenses imprévues." Ce Bureau virerait alors, de ce crédit, le montant nécessaire au crédit spécial et en ferait rapport à l'Auditeur Général. Du point de vue constitutionnel, on peut objecter à cette procédure que quand le Parlement a voté un montant pour un service spécial, accorder un montant additionnel ne peut pas être regardé comme une "dépense imprévue". Si des fonds additionnels sont nécessaires, ils doivent être obtenus ou par un mandat du Gouverneur Général ou par un montant additionnel dans les crédits supplémentaires, les deniers votés pour les dépenses imprévues n'étant applicables qu'aux dépenses qui n'étaient prévues par qui que ce soit lors de l'établissement du budget.

Je suis personnellement d'avis que la ligne de conduite suivie depuis deux ans est la plus pratique et celle qu'il est préférable d'adopter, sous réserve, que l'on se conforme dans chaque cas à tous les règlements et à toutes les procédures applicables aux crédits spéciaux et que, si le montant dépasse $1,000.00 l'on obtienne tout d'abord l'autorisation du Conseil du Trésor. Le montant de $1,000.00 est uniquement fixé pour éviter que le Conseil du Trésor n'ait pas à intervenir dans le cas de sommes par trop minimes. Au cours des deux dernières années, trois cas analogues seulement se sont présentés et le consentement du Ministère des Finances donne une garantie suffisante. Le Conseil du Trésor voudrait-il me faire savoir quelle conduite je dois suivre si de tels cas viennent à se présenter?

Ampliation de cette lettre a été délivrée à l'Auditeur Général et il lui a été suggéré d'adresser au Conseil du Trésor les observations qu'il pourrait avoir à formuler.

Votre dévoué,

WATSON SELLAR, *Contrôleur.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 12 février 1935.

MONSIEUR,—Dans votre lettre du 10 décembre, vous me demandiez les observations que je pourrais avoir à formuler relativement à la lettre du Contrôleur du Trésor, concernant la question des paiements à imputer au crédit prévu pour les services téléphoniques et celle, en général, de tous les paiements faits à même des crédits généraux, quand des crédits spéciaux ont été votés.

Dans le cas particulier dont il est fait mention, le premier point à élucider est: quels sont les services devant être payés à même le crédit " Edifices publics à Ottawa: Service du téléphone "? Ce crédit étant administré par le Ministère des Travaux publics, on pourrait le considérer comme devant être employé au paiement de tous les téléphones installés dans les édifices appartenant au Gouvernement ou loués, à Ottawa, et gérés par ce Ministère. Toutefois, quelques services du Gouvernement sont installés dans des immeubles ne dépendant pas du Ministère. Dans d'autres cas, des téléphones installés dans des bureaux de l'extérieur sont payés à même les crédits ordinaires du Ministère prévus très fréquemment pour les dépenses engagées à Ottawa ou ailleurs. Quelques bureaux auxiliaires situés à Ottawa paient leurs abonnements de téléphone à même ce crédit spécial, mais d'autres les imputent au crédit général du Ministère. Il faut également remarquer que toutes les dépenses concernant certaines activités, y compris les services du téléphone, sont remboursables au Gouvernement du Dominion, telles, par exemple, les dépenses du Bureau de l'Inspecteur Général des banques, et celles concernant l'administration de la Loi de faillites. Dans

d'autres cas, les installations téléphoniques nécessitées par la mise en vigueur de lois spéciales du Parlement, telle que la Loi de secours, sont payées à même les fonds prévus pour l'application de ces lois.

Par suite, tout au moins en ce qui concerne les téléphones, on pourrait mettre en doute quels sont les services pour lesquels le crédit spécial fut voté. Je présume que les termes du crédit justifient l'assertion qu'ils s'appliquent à tous les téléphones se trouvant dans les bureaux du Gouvernement situés à Ottawa. Si tel est le cas, et le Conseil du Trésor est en position de le dire, un autre crédit ne saurait être employé au paiement de ces dépenses, car Durell déclare que " s'il n'existe aucun doute quant au titre sous lequel les provisions furent accordées, il est essentiel que, dans les comptes de crédits, le paiement soit strictement classifié conformément à la Loi de finances." Outre la question de légalité, dans l'intérêt d'une bonne administration et pour l'efficacité du contrôle, il y a des avantages évidents à ce que tous les services de cette nature, administrés par un ministère, soient imputés à un seul crédit et portés à un même chapitre.

Bien que je n'ai élevé aucune objection dans le cas des services téléphoniques, je m'objectai à la procédure suivie dans un autre cas où la nature des dépenses imputables au crédit ne permettait aucun doute. Au cours de la dernière année financière, et postérieurement au dernier rapport que je vous adressais à ce sujet, le Ministère des Pensions et de l'Hygiène engageait des dépenses d'un ordre de $4,718.13 pour installer les bureaux du Département de l'Hygiène publique dans un nouvel immeuble, y élever des cloisons, etc. D'après la correspondance échangée à ce sujet (dont je vous délivre ci-inclus ampliation), les crédits des Travaux publics prévus pour de telles fins étant épuisés, le Contrôleur du Trésor autorisa d'imputer la dépense au crédit prévu pour les dépenses contingentes du Ministère. Les fonds nécessaires furent obtenus en remettant à l'année suivante la publication de rapports ministériels devant être payés à même le crédit: " Dépenses contingentes." A mon avis, cette procédure était contraire aux termes de la Loi du Revenu consolidé et de la Vérification et du principe du contrôle parlementaire, car l'on dépassait les somme fixées par le Parlement dans la Loi de finances pour ce service particulier. Les montants que ce service aurait dépensés en plus de la somme votée auraient dû être traités comme un dépassement de crédit, et j'en aurais fait rapport au Parlement en vertu de l'article 50, alinéa 2, paragraphe (a). Si, au cours d'une année quelconque, il est urgent d'engager une dépense pour laquelle des fonds n'ont pas été prévus, on peut les obtenir soit par un mandat du Gouverneur Général, soit en en inscrivant le montant dans les crédits supplémentaires.

Quant à la question d'ordre général à laquelle le Contrôleur du Trésor et vous-même faites allusion, je me permettrai de vous faire remarquer qu'à différentes reprises j'ai exposé ma façon de voir relativement aux services qui, il ne saurait faire de doute, doivent être payés à même les crédits spéciaux. Quelques unes de mes observations à ce sujet paraissent dans la correspondance publiée dans mon rapport de 1932-1933 (Vol. I, pages 211 à 216), où je fais remarquer que d'après une procédure universellement adoptée et suivie jusqu'à ce jour, si le Parlement vote un montant spécifié pour un service déterminé, il indique par là-même la somme qu'on ne peut pas dépasser pour ce service. Vous convîntes du bien fondé de cette procédure et que les dépenses ne sauraient excéder les montants accordés par le Parlement.

Si l'on admet cette procédure, il est évident que nous ne pouvons adopter la point de vue du Contrôleur du Trésor qui, dans certains cas, en justifie la non observance. Il est d'avis qu'un paiement peut être imputé à un crédit général si un chef de service certifie que l'efficacité de son service souffrirait si le paiement n'était pas fait et si le paiement envisagé excède $1,000.00, il peut

être imputé à un crédit général avec l'autorisation du Conseil du Trésor. C'est évidemment en contradiction avec la règle établie par Durell et citée dans sa lettre. C'est également contraire aux termes de l'article 27, paragraphe 1 de la Loi du Revenu consolidé et de la Vérification, spécifiant que "tous les décaissements de deniers publics à même le Fonds du revenu consolidé doivent, sous la direction et la surveillance du Contrôleur, être effectués par chèque ou autre instrument que le conseil du Trésor peut, à l'occasion, prescrire; mais aucun décaissement ne doit être effectué au delà d'un crédit quelconque autorisé par le Parlement".

Je ne connais aucune disposition de la Loi du Revenu consolidé et de la Vérification permettant d'imputer les excédents de dépenses d'un crédit à un autre crédit avec, ou sans, l'autorisation du Conseil du Trésor. Que la dépense soit imputée à un autre crédit, et appelée "montants inclus", ne fait pas que ce ne soit un excédent de dépenses d'après la lettre et l'esprit de la loi. Si l'on adopte cette procédure, il s'ensuit que certains articles de la loi sont sans signification et sans valeur et en la poussant à l'extrême, toute dépense excédant le montant prévu à un crédit spécial peut être imputée à un autre crédit. Les appendices à la Loi de finances seraient alors superflus comme l'article 50, paragraphe 2, alinéa a, d'après lequel je dois faire rapport à la Chambre des communes de tous les cas où une allocation du Parlement a été dépassée.

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

CONTRÔLEUR DU TRÉSOR, 18 février, 1935.

MONSIEUR,—Le Bureau de l'Auditeur Général a bien voulu me délivrer ampliation de sa lettre du 12 février courant, concernant les directives que je vous demandais le 30 octobre dernier. Comme dans cette lettre, l'on donne à l'un des articles de la Loi du Revenu consolidé et de la Vérification, une interprétation que j'hésite à accepter, je me permets de vous en informer pour que ce point soit élucidé lorsque le Conseil du Trésor prendra ces rapports en considération.

On peut déduire de la lettre de l'Auditeur Général que l'article 27 (1) de la loi, donne pouvoir au Contrôleur du Trésor de décider quels sont les montants à imputer à un crédit parlementaire quelconque. C'est, à mon avis, aller trop loin. Un Ministre étant responsable devant le Parlement des prix payés et de l'emploi des fonds accordés par un crédit parlementaire, il s'ensuit, je pense, qu'autant que les dépenses projetées se tiennent en dedans des quatre coins des termes du crédit et ne concernent pas un paiement devant être fait au cours d'une année financière à venir (voir article 23), le Ministère a la libre disposition de ces fonds (voir article 30). Si le Contrôleur s'objecte à ces paiements soit pour extravagance, soit pour manque d'autorisation parlementaire, ou pour toute autre bonne raison, c'est au Conseil du Trésor, d'après les termes de l'article 35, de juger de la validité de ces objections. A mon avis, les termes de l'article 27, alinéa 1, ne sont autre chose qu'un ordre formel que pas un sou, en plus du montant accordé, ne doit être imputé au fonds du Revenu consolidé. Il est depuis longtemps admis, tant en Angleterre qu'au Canada, que l'Auditeur Général n'a pas le pouvoir de désavouer une dépense du seul fait que des économies auraient pu être réalisées en agissant différemment. Aucun ministre n'est responsable ni devant l'Auditeur Général ni devant un fonctionnaire rétribué de la Couronne. Il est responsable en premier lieu à la Couronne et dans la suite au Parlement.

Le cas mentionné par l'Auditeur Général (relativement aux $4,718.00 déboursés par le Ministère des Pensions et de l'Hygiène) offre un exemple topique. Le Ministre des Pensions fut d'avis qu'il était de l'intérêt public d'installer ses bureaux dans le même édifice. Le Ministère des Travaux Publics déclara n'avoir aucun fonds disponible pour cette dépense, alors que le Ministère des Pensions avait des montants disponibles à son crédit des dépenses contingentes, crédit prévu pour des dépenses éventuelles de bureau. Il demanda des certificats de paiement. Le Ministre des Finances fut consulté et donna son autorisation. Les deux services furent réunis dans un même édifice et il en résulta, outre une réduction substantielle du nombre d'employés, (divers fonctionnaires des deux services pouvant être occupés à d'autres travaux), une plus grande efficacité dans l'administration. Alléguer que cette dépense fut faite en différant l'impression de publications, est sans aucun rapport avec la question et discutable si les seules raisons que l'on puisse invoquer sont qu'à la fin de l'année financière, $5,529 du crédit prévu pour des travaux d'impressions et des achats de matériel de bureau étaient inemployés.

En outre, à mon avis, je crois que le Bureau de l'Auditeur Général tire, sans le vouloir, des conclusions erronées de la citation anglaise et les applique à la coutume canadienne en ne tenant pas compte de quelques différences essentielles. L'article 27, paragraphe 1 de notre loi, n'a pas d'équivalent dans la loi anglaise. De plus, en Angleterre, le Trésor dispose d'un montant de 1,500,000 livres, pour pouvoir consentir des prêts à un ministère si un crédit se trouve insuffisant. La coutume anglaise est également de voter en bloc les crédits des ministères permettant ainsi des virements par sous-titres de chapitres. Au Canada, cette procédure n'est pas générale. On remarquera, en ce qui concerne les ministères, que la loi canadienne n'a pas la souplesse de la loi anglaise, mais d'après les termes de l'article 74, le Parlement, sur la recommandation du Conseil du Trésor, peut autoriser le Gouverneur en son Conseil, de passer des règlements d'administration qui ne soient pas contraires aux dispositions de la loi. Comme je pense que la décision du Ministère de la Justice, connue sous le nom de "décision d'Oliver Mowat" (une décision d'une plus grande portée étant suivie en Angleterre dans de tels cas), donne au Conseil du Trésor des pouvoirs très étendus relativement aux crédits généraux, je déférai la question des téléphones au Conseil du Trésor étant toujours d'avis que le Conseil a toute autorité, s'il le juge à propos, pour recommander que le Gouverneur en son Conseil, prenne un règlement à ce sujet.

Il va sans dire qu'au point de vue comptable, la suggestion du Bureau de l'Auditeur Général simplifierait le problème de la tenue de livres mais élèverait sur un piédestal la comptabilité et la vérification. Je me permettrai de faire respectueusement remarquer que ni l'une ni l'autre ne sont des choses de première importance; toutes deux n'étant que des moyens pour arriver à une fin, doivent être modelées pour aider le Gouvernement dans le premier de ses devoirs, qui est de servir le public économiquement et bien.

Votre tout dévoué,

WATSON SELLAR, *Contrôleur.*

Le Secrétaire du Conseil du Trésor.

BUREAU DE L'AUDITEUR GÉNÉRAL, 22 février, 1935.

MONSIEUR,—Dans sa lettre au Conseil du Trésor, en date du 18 courant, le Contrôleur du Trésor commente la lettre que je vous adressais le 12 du courant concernant son rapport du 30 octobre dernier. Bien que je le regrette, je crois nécessaire de poursuivre cette correspondance par suite de certains points mentionnés par lui.

Toute la teneur de ma lettre contredit ce qu'il avance, qu'il a autorité de décider quelles sont les dépenses à imputer à un crédit parlementaire quelconque. En faisant mention de l'article 27, paragraphe 1, j'appelai l'attention sur une directive stipulant de façon formelle qu'il est interdit d'engager des dépenses excédant les montants accordés par la Loi de finances pour un service particulier. Le point que j'essayais d'expliquer était que le Parlement ayant, par un crédit, fixé la limite de la dépense à faire pour un service particulier, cette limite ne pouvait être dépassée en ayant recours à un autre crédit, quelques généraux que puissent en être les termes.

En ce qui concerne l'explication que le crédit des dépenses contingentes est voté pour des dépenses générales et imprévues de bureau, on doit remarquer que ce crédit est le crédit " Gouvernement Civil, dépenses contingentes " et que la loi des dépenses contingentes spécifie les dépenses pouvant être engagées à ce titre. Les déménagements de matériel de bureau et la construction de cloisons n'y sont pas comprises.

On prétend qu'"alléguer que cette dépense fut faite en différant l'impression de publications est sans aucun rapport avec la question et discutable". Le Contrôleur du Trésor fait par là allusion à un de mes rapports, concernant sa recommandation au Ministère des Finances en date du 22 novembre 1933, ou je disais entre autres choses....."divers montants prévus pour l'impression de publications seraient disponibles en remettant la publication de certains rapports et ces fonds pourraient être employés à payer les frais de déménagement, etc....."

Je n'ai jamais mis en question que le Gouverneur en son Conseil, d'après les termes de l'article 74, n'eut le pouvoir de passer des règlements administratifs qui ne soient pas contraires aux termes de la loi. Mes objections concernaient l'adoption d'une procédure pour laquelle je ne peux trouver aucune autorisation dans la loi et qui, à mon avis, est contraire à ses dispositions.

Bien que différant entièrement d'opinion avec le Contrôleur à propos de certains des devoirs incombant à chacun de nous d'après les dispositions de cette loi, je conviens avec lui qu'il serait opportun que le Conseil du Trésor décide dans le plus bref délai possible quelle est la procédure à suivre dans de tels cas.

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 8 mars 1935.

MONSIEUR, — Le Conseil du Trésor a pris en considération votre lettre du 18 du mois dernier concernant les paiements excédant les montants des crédits spéciaux votés par le Parlement.

J'ai reçu ordre de vous prévenir:

1. Que, s'il est nécessaire un crédit supplémentaire sera prévu pour les téléphones.
2. Qu'aucun paiement excédant le montant autorisé pour un crédit spécial, ne doit être fait sans une autorisation spéciale du Conseil du Trésor.
   (*a*) Un crédit spécial ne doit être dépassé en vertu de quelque autorité que ce soit, s'il est évident que l'intention du Parlement est de limiter la dépense au montant voté.
   (*b*) Si ce n'est pas l'intention évidente du Parlement, une recommandation doit être faite au Conseil du Trésor par le Ministre du service concerné.

Votre dévoué,

W. C. RONSON, *Secrétaire intérimaire.*

Le Contrôleur du Trésor.

Positions ne ressortissant pas à la loi du service civil et salaires courants

BUREAU DE L'AUDITEUR GÉNÉRAL, 20 juin 1934.

MONSIEUR, — Ci-inclus copie de la correspondance échangée entre mon Bureau, la Commission du Service Civil et le Contrôleur du Trésor sur la non-observance, par certains ministères, des règlements applicables aux fonctionnaires occupant des positions ne ressortissant pas à la Loi du Service Civil.

Bien que certains des arrêtés en Conseil stipulant que certaines positions ne seraient pas soumises aux dispositions de la Loi du Service Civil, soient en vigueur depuis plus de dix ans, les termes de l'arrêté en Conseil du 29 juin 1922 (C.P. 1053), relatif à leur classification et au paiement des traitements ou des salaires afférents ne sont pas toujours observés. A différentes reprises, j'adressai des lettres circulaires aux ministères pour leur rappeler qu'ils devaient se conformer à ces règlements, mais comme tous n'ont pas tenu compte de mes recommandations, les mesures les plus efficaces, à mon avis, pour les obliger de les observer, seraient d'exiger que chaque chef de service me communiquât mensuellement un état certifiant que toute position ne ressortissant pas à la Loi, et occupée depuis plus de 6 mois, a été classifiée par la Commission du Service Civil et le traitement y afférant régulièrement autorisé. La procédure la plus pratique et la plus efficace pour obtenir ces informations et qui ne demanderait aux ministères qu'un léger travail supplémentaire, serait, quand il existe de telles positions, d'attacher au bordereau de paye un certificat en faisant mention. Dans ma lettre au Service Civil, je faisais remarquer que je ne voyais aucun autre moyen de parer à cette difficulté.

J'ai de bonnes raisons de croire que fréquemment des fonctionnaires nommés par un Ministère, sans l'autorisation de la Commission du Service Civil ont occupé pendant deux ou trois ans des positions classifiées. Ils sont alors généralement portés sur les bordereaux de paye, comme ouvriers ou comme occupant une situation quelconque ne ressortissant pas à la loi, mais leur traitement n'est pas celui afférant aux positions qu'ils sont censés occuper. Ils ont, peut-être aussi été engagés comme ouvriers et dans la suite ont été nommés à une position quelconque (commis aux écritures, sténographe, etc.), soumise aux dispositions de la loi. Il est évident que dans tous ces cas l'on ignore et les termes de la Loi du Service Civil, et la règle voulant que toute position soit mise au concours. En outre, leurs traitements n'ayant pas été régulièrement autorisés sont payés illégalement.

La Commission du Service Civil paraît partager mon point de vue sur la situation peu satisfaisante existant relativement à ces employés et approuver ma suggestion d'attacher un certificat au bordereau de paye.

Je recommanderais, par suite, que tous les ministères payant des traitements, ou des salaires, à des employés occupant des positions ne ressortissant pas aux dispositions de la Loi du Service Civil, en vertu de l'article 59 de la dite loi, attachent le certificat ci-après à leur bordereau de paye.

Employés occupant des positions ne ressortissant pas à la loi

" Je certifie, que les employés ci-dessus mentionnés ont occupé leur situation durant toute la période pour laquelle le paiement est demandé, que le taux de ce paiement a été régulièrement autorisé et que dans tous les cas où, en vertu des termes de l'article 59 de la Loi du Service Civil, une position a été exceptée des dispositions de la dite loi et occupée pendant plus de six mois, elle a été classifiée par le Commission du Service Civil et que, depuis cette classification, aucun changement important n'a été apporté relativement aux fonctions prévues pour cette position."

Employés touchant le salaire courant

L'arrêté en Conseil du 29 juin 1922 (C.P. 1053) prévoit, dans le cas des positions ne ressortissant pas à la loi, que "la rémunération ne doit pas excéder celle prévue par l'échelle des salaires; si la rémunération doit être payée d'après le salaire courant ou s'il n'existe aucune échelle de salaires, le taux doit en être fixé par le Ministère et approuvé par le Gouverneur en son Conseil." Dans de nombreux cas, l'on a constaté que des fonctionnaires nommés par des ministères à des positions ne ressortissant pas à la loi, reçoivent un traitement dont le taux n'a été approuvé ni par le Gouverneur en son Conseil ni par la Commission du Service Civil.

En outre, même quand les taux en ont été fixés par arrêtés en Conseil, le taux des salaires de certaines positions similaires varie considérablement dans la même localité suivant les ministères. Le taux des salaires n'est également pas toujours conforme à celui des salaires courants du Ministère du Travail. Il paraît important qu'un même travail soit rémunéré de façon à peu près uniforme par tous les ministères, aussi je suggérerai qu'il serait peut-être opportun de prendre les mesures que l'on jugerait nécessaires pour l'uniformisation de ce taux.

En ce qui concerne les employés payés d'après le salaire courant, je recommanderai le certificat ci-après:—

> " Je certifie que les employés ci-dessus nommés, ont occupé la position pendant tout le temps pour lequel ils ont été payés et le taux de leur traitement a été approuvé par le Gouverneur en son Conseil, ou toute autre autorité compétente, quand il n'était pas conforme à celui prévu par la classificaiton du Service Civil.

A moins que l'on ne prenne quelque mesure basée sur ces suggestions, ou que l'on ne modifie les arrêtés en Conseil actuellement en vigueur, on continuera sans aucun doute de faire des paiements qui ne sont pas conformes aux dispositions des arrêtés en Conseil exceptant certaines positions de la Loi du Service Civil, tel que prévu par cette loi. D'après la procédure actuelle, il est impossible pour la Commission du Service Civil, d'établir la classification exacte des positions regardées comme ne ressortissant pas à la Loi, et impossible aussi pour mon Bureau de vérifier de façon satisfaisante les paiements faits à ces nombreux employés. Les règlements actuellement en vigueur stipulent que, dans les six mois, il soit fait rapport à la Commission, des positions présumées ne pas ressortir à la Loi, et que, si ce rapport n'a pas été fait, *aucun autre paiement ne soit autorisé.* Lorsqu'un bordereau de paye est certifié exact, on en infère que les détails dont feraient mention les certificats proposés y sont implicitement contenus quoi qu'il n'en soit pas fait spécialement mention.

Des irrégularités ayant été découvertes, et continuant d'être découvertes, il est évident qu'un certificat donnant ces spécifications est nécessaire pour s'assurer que les fonctionnaires des ministères connaissent ces dispositions des règlements lorsqu'ils certifient l'exactitude des bordereaux de paye.

Dans ma lettre au Contrôleur du Trésor, je mentionnais qu'il serait à conseiller qu'à tous les bordereaux de paye soient joints des certificats plus détaillés, mais la chose peut être différée tant que l'établissement de tous les bordereaux de paye n'aura pas été centralisé dans ce Bureau. Toutefois, la situation est différente en ce qui concerne les catégories d'employés mentionnées ci-avant, car dans pratiquement tous les cas, ces positions sont dans le service extérieur et seront,

par conséquent, les dernières à être soumises à un contrôle central. La classification des fonctionnaires, l'autorisation requise pour le paiement de leurs traitements ou de leurs salaires et la signature des certificats, par les fonctionnaires des ministères quant à ces dispositions, sont des questions concernant la responsabilité du ministère.

Je vous soumets ces recommandations conformément aux dispositions de l'article 42, alinéa 2 de la loi du Revenu consolidé et de la Vérification. Je suis d'avis que des directives dans ce sens données par le Conseil du Trésor, feraient comprendre aux fonctionnaires des ministères, leurs responsabilités à ce sujet, responsabilités qui existent déjà mais dont ils ne semblent pas se rendre tout à fait compte.

Votre dévoué,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Remarque.—*Cette lettre est restée sans réponse.*—A. G.

Nomination à titre permanent, d'un secrétaire particulier

BUREAU DE L'AUDITEUR GÉNÉRAL, 13 mai, 1935.

MONSIEUR,—Je vous délivre ci-inclus ampliation des deux lettres que j'ai écrites au Ministère des Pensions et de l'Hygiène relativement au cas de M. Parker nommé dans ce ministère à une position de commis en chef, en vertu des dispositions de la Loi du Service Civil (secrétaires particuliers). Je vous délivre également ampliation de la correspondance que j'ai échangée à ce sujet avec la Commission du Service Civil.

BIEN que mes deux lettres soient restées sans réponse, le Ministère a continué d'employer M. Parker. Je certifiai le paiement de son traitement pendant deux mois après que je vous eus écrit une première fois, mais aucune mesure n'ayant été prise, à dater du 1er avril dernier, je m'y opposai. Par suite des représentations faites à mon Bureau et comme M. Parker continue d'occuper cette position, il paraîtrait opportun de régler cette question dans le plus bref délai possible et tel est le but de cette lettre.

Dans tous les cas où des nominations furent faites en vertu des termes de cette loi, depuis les modifications qui y furent apportées en 1929, il existait, dans les ministères où elles eurent lieu, des positions vacantes de commis en chef (ou même des situations plus élevées), ou, sur la recommandation du Service Civil, il en fut même créé. Je n'eus donc pas à m'objecter à ces nominations. Mais il n'existait aucune situation vacante dans le Ministère des Pensions et de l'Hygiène et aucune demande n'a été adressée à la Commission du Service Civil pour la création d'une telle position.

Je demandai verbalement aux fonctionnaires du Ministère de discuter cette question avec le Sous-ministre de la Justice ou le Conseil du Trésor, ajoutant que mon Bureau se conformerait à leur décision. Le traitement de Parker fut payé du 17 novembre au 31 mars et comme aucune mesure ne paraît avoir été prise depuis ma lettre du 14 février, le paiement de son traitement fut discontinué. Je suis disposé à certifier le bordereau concernant son traitement pour une nouvelle période si le Conseil du Trésor est d'avis qu'il doit être payé en attendant qu'on règle ce cas de façon définitive.

A ce propos, je pourrais discuter la question avec la Ministère de la Justice et en arriver à une interprétation des dispositions de la loi relativement à la création de nouvelles positions. La question vous serait alors soumise pour que vous preniez la décision que vous jugeriez nécessaire.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

CONSEIL DU TRÉSOR, 14 mai, 1935.

MONSIEUR,—J'ai reçu votre lettre du 13 du courant concernant la nomination de H. T. Parker, auparavant secrétaire particulier, à une position de commis-chef dans le Ministère des Pensions et de l'Hygiène.

Le Conseil du Trésor vous prie de continuer à certifier le bordereau concernant le paiement du traitement de Parker en attendant que l'on prenne une décision relativement à la question mentionnée dans votre lettre.

Votre tout dévoué,

W. C. CLARK, *Secrétaire.*

L'Auditeur Général.

MINISTÈRE DE LA JUSTICE, 17 octobre 1935.

MONSIEUR, — Pour faire suite à ma lettre du 12 répondant aux différentes questions que vous me posiez le premier du courant concernant l'interprétation de l'article 60 de la Loi du Service Civil, désireux de vous donner des éclaircissements additionnels sur la première de vos questions, je vous délivre, ci-inclus, ampliation de ma lettre, en date du 10 mai au Sous-ministre des Pensions, lui faisant connaître mon opinion sur la création d'une situation de commis en chef en faveur de M. Parker. Je base cette opinion sur ce qu'à mon avis, les termes de l'article 9, alinéa 3 de la Loi du Service Civil, demandent uniquement que la Commission fasse un rapport sur tout changement projeté dans l'organisation d'un ministère. Aucun changement ne peut avoir lieu tant que le rapport n'a pas été fait, mais qu'il approuve ou désapprouve le changement proposé, le Gouverneur en son Conseil a alors pouvoir d'autoriser ou de refuser la création de la position en question. Il s'ensuit qu'un changement dans l'organisation d'un ministère ne doit pas nécessairement être approuvé par la Commission du Service Civil, mais qu'elle doit seulement faire un rapport à ce sujet.

Votre dévoué,

W. STUART EDWARDS, *Sous-ministre.*

L'Auditeur Général.

MINISTÈRE DE LA JUSTICE, 10 mai 1935.

MONSIEUR, — J'ai bien reçu votre lettre du 15 du mois dernier, concernant la création d'une position de commis en chef. La Commission du Service Civil ayant adressé un rapport au Gouverneur en son Conseil, tel que requis par les termes de l'alinéa 3 de l'article 9 de la Loi du Service Civil, je suis d'avis que le Gouverneur en son Conseil peut maintenant par arrêté en Conseil, autoriser la création de cette position.

Veuillez trouver ci-inclus le dossier que vous m'aviez adressé.

Votre dévoué,

W. STEWART EDWARDS, *Sous-ministre.*

Le Sous-ministre des Pensions et de l'Hygiène.

Infirmières graduées; Affaires Indiennes

BUREAU DE L'AUDITEUR GÉNÉRAL, 25 mars 1935

MONSIEUR, — Ci-inclus ampliation de la correspondance échangée avec la Commission du Service Civil relativement aux infirmières graduées employées par le Département des Affaires Indiennes.

Conformément aux termes d'un arrêté en Conseil du 14 décembre 1922 (C.P. 24/2588), cette catégorie d'employées fut soustraite aux dispositions de la Loi du Service Civil, sous réserve de certaines restrictions, dont les deux suivantes: —

(1) que les traitements ou salaires payés soient justes et raisonnables et n'excèdent pas les taux autorisés par le Département.

(2) que, si une position est occupée pendant plus de 6 mois, le Département fasse rapport à la Commission pour qu'elle la classifie.

Les certificats émis par la Commission du Service Civil étant incomplets, il ne m'est pas possible de m'assurer de l'observance de ces restrictions. En ce qui concerne la classification, la procédure suivie ne se conforme pas, à mon avis, aux termes de la Loi du Service Civil. D'après les termes de l'article 10, alinéa 2 de cette loi, la classification du Service Civil a été ratifiée, et la Commission a tout pouvoir pour " créer d'autres classes ou grades ou diviser, changer ou abolir les classes existantes ". Cette classification prévoyait des positions d'infirmières graduées et de directrices d'hôpitaux, grades 1 et 2, recevant respectivement un traitement allant de $1,380.00 à $1,560.00 et de $1,740.00 à $2,160.00. Bien que la Commission du Service Civil ait seule le pouvoir de modifier cette classification, et qu'elle n'ait pas transféré ce pouvoir au Département, ce dernier a classifié les infirmières graduées en grades 1, 2, 3 et a prévu, en leur faveur, des traitements allant de $960.00 à $2,160.00. La Commission du Service Civil se refuse, en outre, à émettre des certificats pour des directrices d'hôpitaux bien que sa classification prévoie cette catégorie d'employées, car d'après elle, ces positions ne concernent pas le Département des Affaires Indiennes. Il faut, toutefois remarquer que le directeur des services médicaux fait figurer dans la liste de ses employés, des "infirmières chargées de la direction des hôpitaux". A mon avis, le certificat de classification émis par la Commission du Service Civil ne se conforme pas aux termes de l'arrêté en Conseil ou de la loi. Si la classification, telle qu'existant, ne peut pas s'appliquer aux employés du Département, l'article 10 donne plein pouvoir à la Commission pour créer une nouvelle classification. Le Directeur des services médicaux du Département suggère une classification appropriée et qui simplifierait cet état de choses si la Commission l'approuvait, ou consentait à en créer une autre puisqu'elle ne se conforme pas à la sienne.

L'insuffisance de la classification rend impossible de déterminer si les traitements payés par le Département sont justes et raisonnables, puisqu'aucune comparaison exacte ne peut être établie avec l'échelle officielle des salaires de la Commission. La Commission a recommandé, et le Conseil autorisé, pour les infirmières graduées, un traitement allant jusqu'à $1,560.00, mais le Département peut leur payer, et leur paye, jusqu'à $2,160.00. On pourrait donc, avec raison, en déduire que l'échelle des salaires du Département n'est pas juste et raisonnable. La Commission déclare qu'il est possible d'exercer un contrôle sur les traitements payés, puisque le Département doit lui faire rapport des nominations, mais comme les certificats de classification ne donnent aucune information sur les devoirs incombant à l'employée, la Commission du Service Civil ni mon Bureau ne peuvent s'assurer si les traitements sont justes et raisonnables en les comparant à ceux de la classification officielle. La Commission est d'avis qu'il n'est pas nécessaire de changer de procédure, le Conseil ayant autorisé le Département de payer les traitements qu'il juge justes et raisonnables. Cette autorisation fut accordée sur la recommandation de la Commission, et

à ma connaissance une telle autorisation n'a jamais été accordée dans le cas d'autres employés. Je ferai toutefois remarquer qu'il est impossible de ne pas tenir compte des restrictions ci-dessus.

Il est raisonnable de penser qu'en chargeant la Commission de classifier ces positions, on avait en vue d'exercer un contrôle réel qui n'est possible qu'en établissant une comparaison avec la classification officielle et les traitements recommandés par la Commission et approuvés par le Conseil pour cette catégorie d'employés.

Il faut également noter que toutes ces infirmières reçoivent annuellement des allocations en nature évaluées à $360.00. La classification du Service Civil prévoit que "quand un logement ou toute autre allocation est accordé, sa valeur doit être déduite du traitement, le montant à déduire devant être fixé par la Commission du Service Civil après entente avec le Département". Le Département ne fait dans ces cas aucune déduction.

Mes objections sont les suivantes:

(1) Le Département n'a aucune autorité pour classifier ces positions.

(2) Le certificat de classification de la Commission du Service Civil est incomplet, en ce que (a) il ne se conforme pas à la classification officielle; (*b*) il ne permet pas de s'assurer si les traitements payés par le Département sont justes et raisonnables.

Je suggèrerais au Conseil du Trésor qu'il prenne en considération s'il ne serait pas opportun

(1) que la classification officielle soit modifiée pour se conformer aux besoins du Département, tel que recommandé dans le mémorandum du Dr Stone, et que le certificat de classification soit établi d'après ces recommandations.

(2) que les traitements soient autorisés par le Conseil du Trésor ou le Gouverneur en son Conseil.

Je joins également à ma lettre ampliation de la correspondance échangée en 1932 avec le Département et la Commission du Service Civil. Après que la question eut été discutée avec le Département l'on considéra qu'il serait nécessaire que la Commission prit certaines mesures et la question fut également soumise. Comme elle ne partage pas mon point de vue sur la nécessité de modifier la procédure en vigueur, je n'ai que l'alternative de déférer cette question au Conseil du Trésor.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le Secrétaire du Conseil du Trésor.

Remarque.—*Cette lettre est restée sans réponse.* A. G.

Traitement des médecins des Affaires Indiennes

BUREAU DE L'AUDITEUR GÉNÉRAL, 29 mai 1935.

MONSIEUR,—Afin qu'il vous soit possible de décider si les traitements payés aux médecins des agences indiennes sont tels que prévus par les dispositions de la Loi du Service Civil, je vous délivre ci-inclus ampliation de la correspondance échangée à ce sujet entre mon Bureau, le Département des Affaires Indiennes, et la Commission du Service Civil.

En 1933-34, le montant de la rémunération des médecins des réserves indiennes fut fixé suivant qu'ils étaient:

Médecins-chefs, permanents, recevant un traitement fixe et une indemnité de résidence,

Médecins employés occasionnellement:

(*a*) recevant un traitement fixe (76),

(*b*) recevant un traitement fixe et des honoraires (79),

(*c*) touchant seulement des honoraires (580).

Le traitement est autorisé par la Commission du Service Civil, mais les honoraires sont payés d'après des comptes présentés au Département et tarifés par lui. La correspondance ci-avant mentionnée avait en vue les médecins touchant des honoraires. D'après la classification du Service Civil, les médecins employés occasionnellement peuvent recevoir un traitement mensuel ne dépassant pas $175.00, calculé "d'après le temps employé, la population et la situation locale". En tenant compte de ces différentes conditions, des traitements allant de $200.00 à $2,100.00 ont été autorisés pour 155 médecins employés occasionnellement, dont plus de la moitié reçoivent en outre des honoraires pour des consultations données dans les agences où ils furent nommés. La question est de savoir si ces honoraires peuvent être payés régulièrement d'après la classification et, s'ils peuvent l'être, comment ils doivent être tarifés. Dans un grand nombre de cas, les honoraires sont supérieurs au traitement fixé par la Commission, tel par exemple les cas suivants:

Médecins	Agences	Traitement autorisé	Honoraires payés en 1933-34
Dr. Jacobs	Caughnawaga	$1,500.00	$2,579.75
Dr. Cade	Skeena	500.00	1,421.35
Dr. Guilbault	Oka	900.00	1,094.10
Dr. Brown	N.B. Nord	300.00	902.70

Comme, dans trois des cas ci-dessus, le traitement et les honoraires ne produisent pas un montant équivalent au maximum prévu pour cette classe, il est évident que le paiement d'honoraires pourrait être évité par un ajustement du traitement.

Dans le cas des 580 médecins touchant simplement des honoraires, les nominations ne furent pas faites par la Commission du Service Civil. En 1933-34, huit d'entre eux reçurent plus de $2,000.00 et 33, plus de $1,000.00. Dans de nombreuses agences, des honoraires sont payés à des médecins autres que ceux nommés par la Commission; à l'agence de Portage-la-Prairie, par exemple, un médecin régulièrement nommé reçoit un traitement fixe et dix sept autres touchent des honoraires.

Je tiens tout spécialement à attirer votre attention sur les points suivants. Dans sa lettre, le Dr. McGill cite le cas du Dr. Jacobs, nommé à un traitement de $500.00 pour exercer occasionnellement la médecine et pouvant recevoir des honoraires des Indiens. Le taux de ce traitement a été complètement changé puisqu'il reçoit maintenant $1,500.00 et qu'en outre, des honoraires dépassant $2,500.00 lui sont payés par le Gouvernement.

La Commission partage mon point de vue que les comptes d'honoraires de certains médecins équivalent en fait au paiement d'un traitement, un maximum déterminé étant autorisé. Tel est le cas du Dr W. L. Atkinson qui n'a pas été nommé par la Commission du Service Civil, et touche mensuellement $375.00,

d'après un mémoire tarifé. D'après les termes de la classification de la Commission du Service Civil, on avait évidemment l'intention que ces médecins soient placés sous la juridiction de cette Commission.

La Commission déclare que le maximum pour cette classe devrait être porté de $2,100.00 à $3,000.00. Comme sur les 735 médecins, neuf seulement reçoivent une rémunération excédant $2,000.00, on se rend compte que la difficulté n'est pas celle de fixer le salaire maximum, mais, celle de fixer un traitement suffisant qui permit de supprimer les paiements d'honoraires.

La Commission est d'avis qu'aucun médecin ne devrait recevoir un traitement supérieur à celui prévu pour les médecins en chef, à savoir $3,100.00 à $3,420.00. Or, en 1934-35, le Dr Atkinson reçut $4,732.05 et le Dr Robertson $1,620.00 comme traitement et $2,967.80 comme honoraires, soit un total de $4,587.80.

Comme le fait remarquer le surintendant adjoint, la question est très complexe, mais comme il ne présente aucune suggestion pour remédier aux points signalés, je fais rapport au Conseil du Trésor, afin qu'il envisage la possibilité d'établir une échelle de traitements fixe et plus uniforme. Les points à considérer sont les suivants:—

1. Des honoraires peuvent-ils être payés, outre le traitement, en vertu des dispositions de la Loi du Service Civil? Dans la minute en date du 28 mars dernier (C.P. 153902), vous stipuliez qu'afin qu'une autorité centrale ait la possibilité d'exercer son contrôle, aucun paiement additionnel à celui ordinairement prévu pour un fonctionnaire ne devrait être fait sans une autorisation écrite spéciale du Conseil du Trésor.

2. Si des honoraires peuvent être payés en plus du traitement, quels sont les services prévus pour le paiement du traitement et celui des honoraires?

3. Si la Commission nomme dans une agence des médecins touchant un traitement, est-il régulier de payer des honoraires à des docteurs n'ayant pas été nommés par elle?

4. Comme dans environ dix agences, des montants annuels sont payés pour des services médicaux, la seule autorisation du Ministère est-elle suffisante?

5. Les traitements ne devraient-ils pas être ajustés en conformité des services rendus, et les honoraires supprimés.

6. Quelques-uns des 580 médecins ne touchant que des honoraires ne devraient-ils pas être nommés par la Commission du Service Civil, et recevoir un traitement?

Votre dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

Remarque.—*Cette lettre est restée sans réponse.* A.G.

Comité de surveillance des contrats du Gouvernement

BUREAU DE L'AUDITEUR GÉNÉRAL, 11 avril 1935.

MONSIEUR,—Un arrêté en Conseil du 17 août 1923, créa le Comité de surveillance des contrats du Gouvernement, comme sous-comité du Conseil du Trésor, pour surveiller et contrôler les achats et les ventes faites par le Gouvernement.

Sous réserve des dispositions statutaires le concernant, ce Comité eut les pouvoirs nécessaires pour surveiller tous les achats et toutes les ventes effectués par le Gouvernement et prendre à ce sujet les règlements qu'il jugerait opportuns pour éviter des duplications dans les achats et réaliser des économies en assurant.

autant que faire se peut, l'uniformité et la standardisation entre les divers services. Le Comité avait à sa tête un secrétaire ayant sous ses ordres un fonctionnaire chargé de la vente des objets usagés, des transferts, des ventes de matériel et d'articles de rebut ou en surplus. Le Comité eut des pouvoirs étendus; il pouvait passer des règlements, donner des ordres relativement au contrôle des achats, transferts ou ventes; mettre en question toute réquisition tant sur la quantité que la qualité ou toute autre détail, réunir toutes les réquisitions concernant un même article, donner des instructions aux ministères intéressés, relativement aux ventes ou achats et enfin faire connaître au public par la voie des journaux les articles et le matériel à vendre ou à acheter.

En ce qui concerne, tout au moins, la vente du matériel en surplus ou de rebut, les règlements du Comité sont appliqués par le fonctionnaire chargé de ces transactions qui font l'objet de minutes publiées de temps à autre par le Comité, et dont il m'est délivré ampliation. Ces règlements permettent de contrôler d'une façon très effiecace ces sources de revenus.

En ce qui concerne les achats, d'après les minutes qui m'ont été transmises par le Comité, son action paraît se limiter surtout aux achats d'automobiles et d'accessoires d'automobiles dans quelques rares services du Gouvernement.

Un arrêté en Conseil passé dans la suite (C.P. 14343, 20 février 1934), spécifiait que les ministères devaient obtenir une autorisation spéciale écrite du Conseil du Trésor avant d'acheter des automobiles de passagers.

Ayant écrit dernièrement au Sous-ministre intérimaire des Postes au sujet d'achats d'automobiles pour savoir si, comme des véhicules usagés avaient été donnés en échange, les achats avaient été faits avec l'autorisation du Comité de surveillance des contrats du Gouvernement, je reçus la réponse suivante:—

> "Ayant pris en note votre communication relativement à de nouveaux achats, je dois vous prévenir que nous avons acheté deux nouvelles tapissières automobiles Austin et comme nous donnions en échange deux motocyclettes Harley-Davidson, la transaction fut soumise au fonctionnaire chargé de la vente des objets usagés, qui nous répondit n'avoir pas à s'en occuper, nous ne savons donc plus du fait de votre lettre, quelle est la procédure que nous devons suivre."

Par suite de ces circonstances, je tiendrais à ce que le Conseil du Trésor me donnât des directives sur les points suivants:—

(1) Est-il nécessaire d'obtenir l'autorisation du Comité de surveillance des contrats du Gouvernement avant que les ministères puissent faire un achat?

(2) Le fonctionnaire en charge de la vente des objets usagés, a-t-il, au nombre de ses fonctions, celle d'approuver le montant alloué pour un véhicule usagé donné en paiement?

Votre tout dévoué,

A. H. BROWN, *Auditeur Général adjoint.*

Le Secrétaire du Conseil du Trésor.

Remarque.—*Cette lettre est restée sans réponse*—A. G.

Vérification préalable des bordereaux de paye

(Voir aussi sur cette question, pages 220 à 227)

BUREAU DE L'AUDITEUR GÉNÉRAL, 29 octobre 1934.

MONSIEUR,—Des arrêtés en Conseil passés en vertu des termes de l'article 48 de la Loi du Revenu consolidé et de la Vérification, ordonnent à l'Auditeur Général d'examiner et de vérifier, avant paiement, les comptes de traitements

des fonctionnaires des différents ministères payés à même le crédit "Gouvernement civil: Traitements". Pour qu'il me soit possible de faire une vérification efficace de ces comptes, il ne suffit pas que je fasse seulement la vérification préalable des bordereaux de paye relatifs aux paiements imputables à ces crédits, mais aussi celle de tous les virements qui ont pû être effectués. Je vous délivre ampliation de la correspondance échangée à ce sujet avec le Ministère du Revenu National.

Après que j'ai certifié des bordereaux de paie, s'il est possible d'y apporter des modifications sans que j'en sois informé, il est évident que la vérification que j'en ai faite est incomplète et sans valeur. En m'ordonnant de faire la vérification préalable de certaines catégories de dépenses, il est permis de supposer que le Conseil du Trésor avait en vue d'établir un contrôle qui est nul et sans valeur si, après que j'ai certifié un bordereau de paye, un ministère et votre Bureau peuvent infirmer mes décisions et, de plus ils omettent de se conformer aux directives du Conseil du Trésor.

Dans les cas mentionnés, il est évident que je ne croyais pas que ces traitements puissent être payés à même un crédit "Gouvernement civil: Traitements". Il existe toute une correspondance à ce sujet, dont deux lettres du Ministère de la Justice confirmant mon point de vue. Quand votre Bureau infirma ma décision, nonobstant mes objections et les décisions du Sous-ministre de la Justice, il s'arrogea à mon avis, une autorité qui n'appartient qu'au Conseil du Trésor.

Je dois par suite vous demander, qu'à l'avenir, tout virement d'un crédit à un autre crédit dont je dois faire une vérification préalable des dépenses à y imputer, me soit soumis avant que votre Bureau ne prenne une décision définitive.

Votre tout dévoué,

GEORGES GONTHIER, *A.G.*

Le Contrôleur du Trésor.

CONTRÔLEUR DU TRÉSOR, 31 octobre 1934.

MONSIEUR,—Je reçois aujourd'hui votre lettre du 29 octobre courant, concernant des virements relatifs à des paiements de traitements. Je vous avouerai franchement que je ne puis pas voir en quoi le cas en question diffère de ce qui se produit fréquemment. Je vous donnerai comme exemple le cas de M. Stockton, fonctionnaire de votre Bureau, pour qui vous n'aviez prévu aucun montant dans vos crédits et dont le traitement, inclus dans des bordereaux de paie préalablement vérifiés, fut payé chaque mois. Maintenant, par suite d'une décision récente du Conseil du Trésor, après plus de sept mois, des fonds furent virés du crédit 251 à votre crédit. A mon avis, les paiements faits à M. Stockton depuis le 1er avril ont été légaux, et continueront d'être légaux, aussi longtemps qu'il existera des balances auxquelles il sera possible d'imputer son traitement. En d'autres termes, les $4,428 virés du crédit 251, ne frappent pas de nullité les certificats soumis à une vérification préalable d'avril à octobre.

Comme vous le savez, les décisions du Ministère de la Justice s'appliquent uniquement aux employés nommés en vertu des termes des articles 34 à 41 de la Loi du Service Civil, et le Conseil du Trésor, le 10 novembre 1932, donna des directives dont le passage le plus important se lit comme suit:—

> " Quant à vos devoirs envers le Parlement, vous citez les dispositions de l'arrêté en Conseil du 21 juin 1909, concernant l'opportunité de s'en tenir aux organisations du personnel du ministère, or la procédure que l'on se propose de suivre semble se conformer à la lettre aux dispositions de ces

règlements. De ce que des montants aient été votés pour un certain nombre de fonctionnaires permanents, répartis entre diverses classes, il ne s'ensuit pas que l'on soit dans l'obligation de ne nommer aux positions devenues vacantes que des fonctionnaires permanents. On se propose en effet, tout en se conformant aux règlements concernant la direction du personnel, de nommer des temporaires aux situations vacantes et si le nombre de ces nominations n'est pas supérieur à celui des positions donné dans les prévisions budgétaires, il semblerait que l'on se conforme aux directives de l'arrêté en Conseil ci-devant mentionné."

Je ne peux, par conséquent, comprendre quelle est la question en litige, car, au mieux de ma connaissance, les deux décisions du Ministère de la Justice et du Conseil du Trésor, sont scrupuleusement observées par tous les fonctionnaires du Trésor.

Votre tout dévoué,

WATSON SELLAR, *Contrôleur.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 5 novembre 1934.

MONSIEUR,—J'ai bien reçu votre lettre du 31 du mois dernier me disant que vous ne pouviez pas comprendre quel était le point en litige au sujet de certains virements que, dans ma lettre, je vous disais être irréguliers. Depuis, les ministères du Revenu National et de la Justice avec qui j'avais échangé précédemment plusieurs lettres sur cette question n'ont eu aucune difficulté à comprendre pour quels motifs je m'objectais à cette procédure et j'avais pensé qu'il serait suffisant de vous délivrer ampliation de cette correspondance.

L'article 44, alinéa 1 de la Loi du Revenu consolidé et de la Vérification, stipule que je dois prendre " les mesures que je considère nécessaires pour m'assurer que les argents dépensés ont été appliqués aux fins pour lesquelles ils avaient été votés." En vertu des termes de l'article 50, alinéa 2, paragraphe *d*, je dois appeler l'attention sur chaque cas où " un paiement ainsi imputé n'était pas, pour quelque autre raison, régulièrement imputable sur l'appropriation ". En vertu de ces directives, je m'objectai à certains paiements imputés à des crédits parlementaires et le Ministère de la Justice fut également d'avis qu'il ne considérait pas que ces paiements soient légaux ou réguliers.

Je présume que l'opinion du Sous-ministre de la Justice est acceptée comme l'interprétation exacte de la loi. La question suivante est celle du droit que j'ai d'exiger que certaines catégories de comptes me soient soumises pour vérification préalable. L'article 48, de la Loi de Vérification stipule que " s'il en est enjoint par le Gouverneur en son Conseil, sur la recommandation du Conseil du Trésor, l'Auditeur Général doit vérifier certains comptes, antérieurement au paiement ". Les termes de l'alinéa 2, prévoient que si " l'Auditeur Général est enjoint de vérifier préalablement certains comptes, ou catégories de comptes, aucun paiement ne peut être effectué avant que l'Auditeur Général n'ait certifié qu'ils sont exacts, ou, s'il soulève une objection au sujet de quelque compte, avant que cette objection n'ait été rejetée par le Conseil du Trésor ". Conformément aux termes de cet article, le Gouverneur en son Conseil m'ordonna de faire la vérification préalable de certaines catégories de comptes dont ceux relatifs aux traitements payés à même le crédit " Gouvernement civil: Traitements ".

Conformément à cette directive, m'étant objecté à ce que quatre fonctionnaires temporaires du Ministère du Revenu National soient payés à même le crédit " Gouvernement civil, Traitements ", leur traitement fut imputé au crédit " Gouvernement civil: Dépenses contingentes ", prévu à cette fin. Toutefois, dans

la suite, ces traitements furent virés au crédit " Gouvernement civil: Traitements ". Ce virement ne me fut pas transmis pour vérification, bien que j'aie reçu ordre de faire une vérification préalable de ces dépenses. M'eut-il été communiqué, je me serais refusé à le certifier. En m'ordonnant de faire la vérification préalable de certaines catégories de dépenses, on avait en vue d'établir, sur ces dépenses, un contrôle qu'il est impossible d'exercer si un Ministère et votre Bureau peuvent infirmer mes décisions par des écritures de virement, dont je n'ai pas fait une vérification préalable ou que je n'ai pas approuvées. C'est déclarer nulle une décision prise précédemment et approuvée par moi. Pour qu'une vérification préalable soit efficace, elle doit s'appliquer à tous les paiements, quels qu'ils soient, inclus dans les comptes vérifiés. Telles sont mes raisons pour demander qu'à l'avenir on me prévienne de tout virement relatif à des crédits votés pour des dépenses dont je dois faire une vérification préalable.

Le cas de M. Stockton que vous donnez en exemple n'a aucun rapport avec le point en litige. Puisque vous déclarez que les paiements qui lui ont été faits étaient légaux, je ne comprends pas pourquoi vous en faites maintenant mention. Je dois toutefois ajouter que le Conseil du Trésor était au courant de la situation de M. Stockton et du paiement de son traitement et qu'il prit les mesures nécessaires.

Vous me dites que les décisions du Ministère de la Justice et les directives du Conseil du Trésor ne concernent que les employés nommés en vertu des articles 34 à 41 de la Loi du Service Civil. Comme le cas en question s'applique à des fonctionnaires du Revenu National, nommés en vertu des termes de l'article 38 de la loi, il est évident que dans leurs cas on ne s'est pas conformé à ces décisions. Je vous ferai également remarquer que les directives du Conseil du Trésor que vous mentionnez, sont antérieures aux décisions du Ministère de la Justice.

Pour les raisons ci-dessus, je me trouve justifié de demander que tous les virements concernant des crédits prévus pour des dépenses dont j'ai reçu ordre de faire une vérification préalable, me soient transmis pour certification avant d'être finalement réglés par votre Bureau.

Votre dévoué,

GEO. GONTHIER, *A.G.*

Le Contrôleur du Trésor.

CONTRÔLEUR DU TRÉSOR, 7 novembre 1934.

MONSIEUR, — Au risque d'être traité de " plaie ", avant de répondre à votre lettre du 5 novembre dernier relative à des virements concernant des paiements à même les crédits du Revenu National, je viens vous demander des renseignements additionnels afin de ne pas tourner en rond autour du point en litige.

Si, par exemple, l'on prétend que l'Auditeur Général a le pouvoir de désavouer des montants imputés aux crédits, nous différerons d'opinion car, à mon avis, ce pouvoir n'appartient qu'aux ministères seuls, sous réserve des règlements que peut passer le Conseil du Trésor. L'Auditeur Général s'est acquitté de tous ses devoirs quand il a porté à la connaissance de la Chambre des communes, toute transaction qu'il désapprouve.

Si, d'un autre côté, le point en litige est de savoir si de représentant du Parlement, l'Auditeur Général devient fonctionnaire administratif de l'exécutif quand il est chargé de faire la vérification préalable des comptes, la question à laquelle il faut répondre est alors: quels sont les pouvoirs des ministères et les instructions de l'exécutif?

Avant de terminer, je tiens à vous référer au passage de votre lettre laissant entendre que ce Bureau tente d'usurper les fonctions du Sous-ministre de la Justice. C'est là une assertion à laquelle j'oppose un démenti formel. La décision du Ministère de la Justice que vous mentionnez concerne l'application de la Loi du Service Civil. Aussitôt qu'il m'en eut été délivré ampliation, j'écrivis au Ministère demandant si sa décision s'appliquait aux nominations faites, par exemple, en vertu de l'article 21 aussi bien qu'à celles classées sous le titre " Employés temporaires ". La raison en est évidente. L'article 38 que vous citez permet à la Commission de nommer des employés " quand, par suite d'un travail urgent, des employés supplémentaires sont requis..." alors que l'article 21 indique la procédure à suivre quand une position classée devient vacante. Pour moi, la loi semble donner aux fonctionnaires nommés en vertu de l'article 21, un status différent de celui des fonctionnaires nommés, par exemple, en vertu des termes de l'article 38. L'article 37 du règlement établit également une différence entre les deux. Il était, par suite, essentiel afin d'appliquer intelligemment la décision du Ministère de la Justice, de ne laisser subsister aucun doute sur l'intention de l'article 42 qui stipule que tous les fonctionnaires temporaires doivent être uniquement payés à même les deniers spécialement votés à cette fin par le Parlement. Le Ministère de la Justice répondit que sa décision ne s'appliquait qu'aux fonctionnaires nommés d'après les termes des articles 38 à 41.

Il ne m'est pas possible de convenir avec vous que les fonctionnaires nommés à des positions classifiées devenues vacantes, puissent être nommés par la Commission en vertu des termes de l'article 38. Au meilleur de ma connaissance, le Ministère de la Justice n'a pas donné de décision dans ce sens et, à mon avis, la Commission du Service Civil est tenue de se conformer aux dispositions de la loi. Les articles 21, 24 et 25 indiquent la marche à suivre pour nommer un fonctionnaire à une position classifiée devenue vacante, car le seul but de la loi est de classifier de façon permanente, autant que faire se peut, le travail des ministères. Tout ce que l'article 38 a en vue est de permettre de s'acquitter de travaux urgents, et rien de plus.

Pendant quelque temps, j'ai été très embarrassé relativement à deux points: (1) la pratique qu'a récemment adoptée la Commission d'émettre indistinctement tous ses avis de nominations sur les modèles en usage pour les nominations faites en vertu de l'article 38: (2) les effets de l'arrêté en Conseil du 14 juin, 1932 (C. P. 44/1367), connu sous le nom de "Staff Control Regulations", car il n'existe à ma connaissance aucun règlement du Ministère de la Justice applicable à l'un ou l'autre de ces points. En attendant qu'une décision soit prise, je prévins mes fonctionnaires, qu'à mon avis, nous n'avions pas le droit de mettre en question une nomination faite par la Commission, mais que comme la Commission n'a pas d'autres pouvoirs que ceux que lui confie la loi, quand elle nous transmet un certificat, nous devons nous conformer dans nos écritures aux dispositions de l'article de la loi en vertu desquelles la Commission doit agir, et si le certificat est en violation de la loi, la partie qui n'est pas conforme à la règle doit être ignorée. Quant au second point, l'arrêté en Conseil n'a pas apparemment été passé sur la recommendation de la Commission et, par conséquent, n'annulle aucun des règlements pris conformément aux dispositions de l'article 5. Par conséquent, l'ordre de renvoyer les aspirants permanents et les temporaires à la fin du mois de septembre et de mars, à moins que le Conseil du Trésor n'autorise la continuation de leur emploi, ne serait, à mon avis, qu'une notification aux ministères que le Gouverneur en son Conseil assumerait toute responsabilité, au cas où un chef de service serait accusé de ne pas s'être conformé strictement aux termes de l'article 24, tel qu'amendé, mais il n'infirmerait nullement les dispositions de la loi du Service Civil et les règlements passés en vertu de cette loi.

Si vous avez des décisions du Ministère de le Justice concernant la question ci-dessus infirmant la procédure suivie par mon Bureau, je vous serais obligé de m'en délivrer ampliation, mais s'il n'en existe aucune, ce n'est alors qu'une différence d'opinion entre vous et moi.

Votre tout dévoué,

WATSON SELLAR, *Contrôleur.*

L'Auditeur Général.

CONTRÔLEUR DU TRÉSOR, 5 avril, 1935.

MONSIEUR,—Dans votre lettre du 23 février dernier (voir page 226), vous faites allusion à des virements à même des crédits "Gouvernement civil: Traitements", faits dans les livres de mon Bureau sans avoir été au préalable soumis à votre vérification.

La minute du Conseil du Trésor du 14 juin, 1932, stipule que l'Auditeur Général doit examiner et faire la vérification préalable des mêmes comptes présentés pour paiement au cours de l'année financière que ceux qu'au cours des années précédentes il était coutume de lui transmettre pour en faire une telle vérification. Un virement qui n'est en fait qu'un ajustement de compte, nécessaire de temps à autre, n'est pas un paiement. Il est par suite, difficile de comprendre votre demande, que les virements afférents aux crédits "Gouvernement civil: Traitements", avant d'être entrés dans les livres, vous soient transmis pour en faire la vérification préalable. Au cours de l'année financière, sur un total de 1,990 virements, 27 seulement concernaient les crédits "Gouvernement civil: Traitements."

Si l'on envisage le côté pratique de la question des virements en général, je suis d'avis que les comptables s'acquitteront plus consciencieusement de leurs devoirs, s'ils redoutent que leurs écritures soient sujettes à une vérification postérieure, que s'il leur est possible, permettez-moi de me servir d'une expression triviale, "de mettre sur le dos" du Bureau de l'Auditeur Général, toute irrégularité dans les écritures pouvant être découvertes. L'indépendance de l'Auditeur Général est indispensable pour qu'il s'acquitte de façon efficace de ses devoirs, et je me demande parfois si la vérification préalable des bordereaux de paye, comme de certains autres comptes, n'a pas pour résultat de diminuer cette indépendance sans la compenser par d'autres avantages.

Comme la question mentionnée dans votre lettre du 23 février concernant les traitements d'employés temporaires payés à même les crédits "Gouvernement civil: Traitements", a été réglée par la minutes du Conseil du Trésor du 6 mars 1935, il n'est pas nécessaire de la discuter.

Votre tout dévoué,

WATSON SELLAR, *Contrôleur.*

L'Auditeur Général.

BUREAU DE L'AUDITEUR GÉNÉRAL, 10 avril, 1935.

MONSIEUR,—J'ai bien reçu votre lettre du 5 du courant concernant des virements à même des crédits "Gouvernement civil: Traitements" qui ne m'avaient pas été transmis pour en faire la vérification préalable.

En vous écrivant, je n'avais pas en vue d'autres virements que ceux affectant les comptes dont j'ai reçu ordre de faire une vérification préalable en vertu des dispositions de la Loi du Revenu consolidé et de la Vérification. Je ne

faisais également pas allusion à la balance des 1,990 virements mentionnés dans votre lettre. A différentes reprises, j'ai fait remarquer qu'il me paraissait évident qu'une vérification préalable des dépenses imputables à un crédit ne pouvait être complète et efficace si elle ne comprenait toutes les dépenses imputables à ce crédit. Cette question a été référée au Conseil du Trésor et il ne me semble pas nécessaire pour le moment de la discuter plus à fond.

Le seul point qu'il faille, à mon avis, prendre en considération, est de savoir si les dispositions de la loi sont observées relativement à la vérification préalable, et non pas quels sont, selon votre opinion ou la mienne, les avantages des vérifications préalables sur les vérifications postérieures, ni ce qui concerne mon indépendance comme fonctionnaire du Parlement.

Votre tout dévoué,

GEO. GONTHIER, *A.G.*

Le Contrôleur du Trésor.

Remarque.—*Voir la minute du Conseil du Trésor paraissant page 227.*

DEPARTMENTAL CORRESPONDENCE

CORRESPONDANCE ÉCHANGÉE AVEC LES MINISTÈRES

2403—18½

PRÉCIS OF DEPARTMENTAL CORRESPONDENCE

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PRÉCIS OF CORRESPONDENCE

The following is a précis of the correspondence between the Auditor General and the various departments with regard to the more important observations made in the course of the audit of the accounts for 1934-35.

FINANCE DEPARTMENT

Appointment under authority of the Unemployment Relief Act 1934 of an officer to assist in organization and administration of the Farmers' Creditors' Arrangement Act

The temporary employment of an officer to assist in the organization and administration of the Farmers' Creditors' Arrangement Act having been approved by Order in Council, I asked the department what statutory authority existed for such an appointment, the Act itself being silent in regard to appointments to positions necessary for the general administration of the Act, and received the reply that the Order-in-Council was passed under authority of The Relief Act, 1934. Subsequently I asked the Department of Justice whether the Order-in-Council was a valid exercise of the powers conferred on the Governor in Council by the Relief Act and also if it was sufficient authority for paying the salary and expenses incident to the appointment from any unappropriated moneys of the Consolidated Revenue Fund under the provisions of section 16 (1) of the Farmers' Creditors' Arrangement Act. The reply to both questions was in the affirmative.

Note.—*No further action was taken.*—A.G.

Objection to Legal Fees and Expenses being paid without Taxation by the Department of Justice—Votes 313 and 427 (1935-36)

Accounts for fees and expenses of counsel employed by the Commission on Mass Buying and Price Spreads were not submitted for taxation to the Department of Justice before payment, this course being followed because the Commission having been authorized by the constituting Order in Council to employ counsel, fees and expenses incurred thereunder were not subject to the regulations applicable to legal expenses incurred directly by a Government department. On referring the matter to the Deputy Minister of Justice he advised me that he did not consider the fact that a Commissioner was authorized by his commission to employ counsel sufficient to justify payment of the account without taxation by the Department of Justice but since the accounts in question had been paid it was not necessary to have them submitted to his department for taxation.

Note.—*No further action was taken.*—A.G.

IMMIGRATION AND COLONIZATION DEPARTMENT

Government Official responsible for payment of Municipal Poll Tax

I called the attention of the Department to the payment from public funds of a poll tax to the City of Halifax on behalf of certain of the department's employees temporarily transferred from Quebec. It was pointed out that government employees should be held personally responsible for the payment of such taxes. The Department agreed with this view and obtained refunds of the amounts from the employees concerned.

Living Expenses paid in addition to a living allowance—Vote 51

An officer of the London, England, office was paid his living expenses while on extended temporary duty at Hamburg and at the same time was paid the living allowance attached to his position in London. I suggested to the department that Treasury Board approval be obtained if the payment of both a living allowance and living expenses covering the same period were to be allowed. The department explained that an experienced officer had to be sent to Hamburg on short notice and that it was not to be expected the officer concerned should be compelled to continue the upkeep of his residence in London and also to pay his living expenses in Hamburg.

Note.—*Treasury Board approval was not obtained for this expenditure but another permanent officer of the department has since been transferred from Canada to Hamburg.*—A.G.

INDIAN AFFAIRS DEPARTMENT

Allowances paid to Clerks, Grade 2, contrary to the Classification Schedules—Vote 176

The attention of the Civil Service Commission was directed to the fact that certificates had been issued authorizing the payment of allowances in addition to salary to two Clerks, Grade 2, contrary to the classification schedules.

The Commission thereupon submitted a recommendation to the Governor in Council that the class, Clerk, Indian Agency (which class permitted allowances to be paid to the then incumbents only in 1930) be amended to embrace the present incumbents. The recommendation was approved by the Governor in Council, March 8, 1935.

Appointment of Chaplains paid from Trust Funds

I asked the department why the appointments and remuneration of five chaplains had not received the approval of the Governor in Council as required by Order in Council of January 31, 1922. The department replied that these chaplains are appointed by their respective church authorities as missionaries,

that they perform no departmental duties and are in no way subject to departmental control or direction. A request for exemption of these chaplains from the operation of the provisions of the above mentioned Order in Council was subsequently submitted to the Treasury Board jointly by the Civil Service Commission and the Department. The Board, however, expressed the opinion that the current practice is quite satisfactory at least during the time their salaries are paid from band funds.

Note.—*Notwithstanding this ruling I informed the department that in my opinion the Order in Council of January 31, 1922, still applies and that the approval of the Governor in Council should be obtained for all future appointments.*—A.G.

Automobile Insurance paid from Farm Accounts of Indian Agencies Questioned

The attention of the Department was directed to payments for insurance, covering automobile accidents, made from Farm Accounts of certain Indian Agents, contrary to the regulations established by the Governor in Council. The Department replied that the Agents in question had been requested to make the necessary refunds and that all Agencies had been instructed to observe the Regulations in this regard.

Note.—*One refund was subsequently obtained.*—A.G.

Establishment of Indian Day Schools without authority

It was pointed out to the Department that certain day schools had been established without the authority of the Governor in Council as required by the provisions of the Indian Act. The Department replied that in future cases the proper authority would be obtained.

Payment for Services of Nurses after retiring date—Vote 176

On the attention of the department being directed to the payment of salary to two nurses for a period of over two months subsequent to the date of retirement as authorized by the Governor in Council, I was informed that the submission to Council was not approved until after the retiring date, that the services of these nurses were necessary for the extra period and the payment under the circumstances was unavoidable.

Note.—*In view of this explanation no further objection was offered by me.*—A.G.

INTERIOR DEPARTMENT

Arctic Patrol Purchase of Liquor—Vote 179

The department was asked for an explanation of the comparatively large amount spent for liquor on the 1934 Arctic Patrol, the purchase of liquor for the past three years being, 1932, $99.60; 1933, $84.00; and 1934, $286.60. The explanation given was that the increased cost was due to the trip being extraordinarily hazardous and the necessity of extra entertainment but that greater control would be exercised over similar purchases in the future.

Note.—*According to a letter from the Treasury Board it is understood that in future care will be exercised in respect of this expenditure.*—A.G.

Payments to Chauffeurs in Excess of Authorized Rates Questioned—Vote 182

Order in Council (P.C. 50/1552 of August 16, 1934), authorized prevailing rates of pay at $95 per month and fifty cents per hour for chauffeurs in the National Parks. I stated to the department that in my opinion the rate of fifty cents per hour which they were paying to chauffeurs continuously employed, constituted an overpayment as that rate only applied to those casually employed. The department referred the matter to the Treasury Board who ruled that in future the monthly rate should be paid in cases where chauffeurs were employed for periods of a month or more.

LEGISLATION—HOUSE OF COMMONS

Payment for Automobile Licences Questioned—Vote 36

As licences are issued free of charge in the case of all Dominion Government automobiles I took exception to the payment of $24 for automobile licences on the House of Commons official car for the years 1934 and 1935. In reply to my communication, the Clerk of the House of Commons stated that the automobile in question was the property of the House of Commons and not of the Dominion Government, and therefore licence fees had to be paid. Subsequently I submitted the matter to the Treasury Board who wrote to the Clerk of the House of Commons suggesting that application be made for refund of the amount in question.

Note.—*No refund has been obtained as yet.*—A.G.

MARINE DEPARTMENT

Appointment of Officials of Canadian Radio Broadcasting Commission without proper authority—Votes 233 and 341

The attention of the Canadian Radio Broadcasting Commission was directed to the appointment and remuneration of several officials without the approval of the Governor in Council as required by Section 4 of the Canadian Radio Broadcasting Act, whereupon the Commission submitted a recommendation to the Treasury Board for the requisite authority for these appointments.

Note.—*Subsequently the necessary authority of the Governor in Council was obtained for these appointments but only as from April 1, 1935.*—A.G.

Reconstruction of St. John Harbour Facilities, Public Works Construction Act

In connection with the pre-audit of the accounts of the St. John Drydock and Shipbuilding Company, I directed the attention of the department to various purchases of equipment and tools included in the contractor's accounts for reimbursement which appeared to be inconsistent with the terms of the contract.

Note.—*The matter was adjusted by the execution of a new contract with the Company, under authority of the Governor in Council.*—A.G.

NATIONAL REVENUE DEPARTMENT

Income Tax Division, Leave Regulations

Following correspondance with the Commissioner of Income Tax regarding the granting of retiring leave to a temporary employee of the Income Tax Division, in which the question of the authority and basis for granting of leave to employees of that Division was discussed generally, it was considered advisable to refer the matter to the Treasury Board.

The Treasury Board directed, by a Minute dated April 16, 1935, that the terms of the Civil Service Leave Regulations be applied to the staff of the Income Tax Division and that the Auditor General and the Civil Service Commission be furnished with monthly statements of leave of absence granted to employees of that Division, effective from May 1, 1935.

Powers of Attorney not in conformity with Treasury Board Regulation

The examination of vouchers disclosed that payments had been made of part of a retiring gratuity to reimburse two departmental officers on the strength of letters showing that they had loaned money to the retiring official. I called the attention of the department to recent Treasury Board regulations directing that no power of attorney can be acted upon if the person thereby designated to act as such is an official, clerk or employee in the service of Canada.

I was informed that the officers charged with the paying of such accounts were not aware of the provisions of the regulations at the time of payment, and that steps had been taken to prevent a repetition of the irregular procedure in future.

Note.—*No further action was taken by me.*—A.G.

Questionable Procedure of Bank *re* Collector's Banking Account

The attention of the Department was directed to the unusual procedure followed by the branch of a certain Bank in handling the account of a Collector of Customs and Excise. As the procedure, if followed generally, might permit of irregularities through collusion between Collectors and Bank Managers and the use of government funds for private purposes, I considered the procedure should not be permitted, in the interest, from a government point of view,

of sound administration and control. The matter was subsequently referred by this Office to the Chief Inspector of Banks, and after investigation it was considered that the procedure followed by the branch of the bank was not regular.

Note.—*Appropriate steps have since been taken to ensure proper procedure in future.*—A.G.

Refunds *re* Application of Salary Deduction Act Questioned—Vote 252

In connection with the operation of the Salary Deduction (Continuance) Act, 1934, it was noted that, contrary to the Act and regulations made thereunder, in a number of cases in which officers were in receipt of salaries less than $1,000, but where the combined salary and overtime exceeded $1,000, and where formerly the deduction imposed by the Act had been applied, the amounts of the previous salary deductions had been restored to the officers, in whole or in part. I stated that in view of the definition of "Compensation" for purposes of the Act, the Department should make the deduction. I was informed that the refunds had been made through a misunderstanding and that it was proposed to recover the amounts involved from the officers concerned in the fiscal year 1935-36.

Note.—*Steps have been taken to recover these over-payments.*—A.G.

POST OFFICE DEPARTMENT

Mileage Allowances paid without proper authority—Vote 256

I questioned the payment of fixed monthly mileage allowances to railway mail clerks, performing certain duties in connection with British mail, especially in view of the fact that these officers also received their actual travelling expenses. I suggested that since these officers had responsibilities and duties beyond those usually associated with the position of Railway Mail Clerk, steps might be taken to have the Civil Service Commission establish a special classification for them.

Note.—*The Department took this question up with the Commission and a decision is expected in the near future.*—A.G.

Travelling Expenses of Delegates to Postal Congress at Cairo

Objection was raised by me to various items in the travelling expense accounts rendered by delegates to the Postal Congress at Cairo, including charges for exchange on Canadian funds, on the ground that the per diem allowance to the delegates should have covered these charges and that in allowing the charges for exchange the per diem allowance fixed by the Governor in Council is in effect increased thereby. It was suggested that the authority of the Treasury Board should be obtained for the payments in question. The matter was accordingly submitted to the Treasury Board by the department for consideration.

Note.—*The matter is still before the Treasury Board.*—A.G.

PRINTING AND STATIONERY DEPARTMENT

Application of Salary Deduction Act, Overpayment of Salary

The attention of the Department was directed to several overpayments of salary, aggregating $712.99, which occurred as a result of the Salary Deduction Act not having been applied in the case of the Bindery Girls.

Note.—*By direction of the Treasury Board of November 7, 1935, the above payments were exempted from the provisions of the Salary Deduction Act for the year 1934-35.*—A.G.

TRADE AND COMMERCE DEPARTMENT

Disposal of Commodities purchased in connection with Short-Weight Investigation—Vote 271

I requested the Department to inform me of the disposition made of certain commodities purchased in connection with the Short-Weight Investigation, initiated on behalf of the Price Spreads Commission.

The department stated that itemized records were not maintained in respect to the disposition of the items referred to but that a portion of the commodities was forwarded to the Price Spreads Commission as exhibits and the remainder donated to various charitable organizations.

Note.—*The department issued instructions for future guidance respecting the maintenance of records concerning the disposition of such purchases.*—A.G.

PRÉCIS DE CORRESPONDANCE

Les différentes questions qui, au cours de la vérification des comptes de l'année 1934-1935, donnèrent lieu à un échange de correspondance entre l'Auditeur Général et les ministères sont résumées ci-après.

AFFAIRES INDIENNES, DÉPARTEMENT DES

Allocations payées à des commis aux écritures, Grade 2, non prévues par l'échelle des salaires—Crédit 176

J'appelai l'attention de la Commission du Service Civil sur ce qu'elle avait émis des certificats autorisant de payer à deux commis aux écritures, grade 2, des allocations additionnelles à leur traitement qui n'étaient pas prévues par l'échelle des salaires.

A la suite de ma lettre, la Commission du Service Civil demanda au Gouverneur en son Conseil que la classification "commis aux écritures, agences indiennes" (dont seuls les employés ainsi classifiés en 1930 avaient droit à cette allocation), fut modifiée afin d'y comprendre les deux fonctionnaires en question. Le 8 mars, 1935, le Gouverneur en son Conseil accorda cette demande.

Aumôniers dont le traitement est payé à même les fonds fiduciaires

Je demandai au Département pour quels motifs, cinq aumôniers avaient été nommés, et leur traitement payé, sans l'autorisation du Gouverneur en son Conseil, comme l'exige l'arrêté en Conseil du 31 janvier 1922. Le Département me répondit que ces aumôniers étaient nommés comme missionnaires par leurs supérieurs ecclésiastiques respectifs, qu'ils ne remplissaient aucune fonction pour le Département et n'étaient en aucune façon sous sa direction. Dans la suite, la Commission du Service Civil et le Département des Affaires Indiennes demandèrent de concert au Conseil du Trésor que ces aumôniers ne soient pas soumis aux dispositions de l'arrêté en Conseil ci-dessus mentionné. Le Conseil du Trésor fut toutefois d'avis que la procédure suivie était satisfaisante, tout au moins tant que les traitements de ces missionnaires étaient payés à même les fonds des différentes bandes.

Remarque.—*Malgré cette décision, je prévins le Département que j'étais d'avis que l'arrêté en Conseil du 31 janvier 1932 était toujours en vigueur et qu'à l'avenir toute nomination devrait être approuvée par le Gouverneur en son Conseil.*—A.G.

Externats pour les Indiens ouverts sans autorisation

Ayant fait remarquer au Département que, contrairement aux dispositions de la Loi des Indiens, divers externats avaient été ouverts sans l'autorisation du Gouverneur en son Conseil, il me répondit qu'il obtiendrait, à l'avenir, l'autorisation voulue.

Infirmières continuant de recevoir leur traitement après la date de leur mise à la retraite—Crédit 176

Je fis remarquer au Département qu'après leur mise à la retraite par arrêté en Conseil, deux infirmières continuèrent de toucher leur traitement pendant plus de deux mois. Le Département m'avisa qu'il avait demandé l'autorisation du Conseil du Trésor, mais ne l'avait reçu que postérieurement à la date de leur mise à la retraite, et comme leurs services étaient absolument indispensables, il avait été dans l'obligation de les payer pendant ce laps de temps.

Remarque.—*A la suite de ces explications, je n'élevai pas de nouvelles objections.*—A. G.

Primes d'assurance payées à même les comptes des fermes des agences indiennes

Je fis remarquer au Ministère que, contrairement aux règlements du Gouverneur en son Conseil, les automobiles de divers agents étaient assurés contre les accidents, et les primes payées à même les comptes des fermes de différentes agences. Le Département me répondit que ces agents avaient été mis en demeure de rembourser les primes ainsi payées et toutes les agences notifiées de se conformer à ces règlements.

Remarque.—*Une prime fut remboursée dans la suite.* A. G.

COMMERCE, MINISTÈRE DU

Emploi de certains articles achetés au cours de l'enquête sur les déficits de poids—Crédit 271

Je demandai au Ministère de m'indiquer ce qu'étaient devenus certains articles achetés lors de l'enquête sur les déficits de poids, entreprise sur l'initiative de la "Commission royale d'enquête sur les écarts des prix". Le Ministère me répondit qu'il n'en avait pas tenu compte, mais que la plupart d'entre eux avaient été remis à la Commission royale comme pièces à conviction et les autres donnés à différentes institutions charitables.

Remarque.—*Le Ministère donna des ordres pour qu'à l'avenir l'on tienne un état de ces achats.* A. G.

FINANCES, MINISTÈRE DES

Fonctionnaire nommé en vertu des dispositions de la Loi de Secours, 1934, pour aider à l'organisation et à l'administration de la Loi d'arrangement entre cultivateurs et créanciers 1934

Bien que les termes de la "Loi d'arrangement entre cultivateurs et créanciers, 1934", ne prévoient aucune nomination pour sa mise en vigueur, un arrêté en Conseil autorisa de nommer un fonctionnaire à titre temporaire. Ayant demandé au Ministère de me dire sur quelle autorité statutaire l'on s'était basé pour faire cette nomination, il me répondit que l'arrêté en Conseil avait été passé en vertu des dispositions de la Loi de Secours, 1934. M'étant enquis dans

la suite auprès du Ministère de la Justice si, d'après cette loi, le Gouverneur en son Conseil avait les pouvoirs nécessaires pour passer cet arrêté et si, d'après les dispositions de l'article 16, alinéa 1 de la "Loi d'arrangement entre cultivateurs et créanciers," cet arrêté était une autorité suffisante pour payer, à même les fonds disponibles du Revenu consolidé, le traitement et les dépenses afférant à cette position, le Ministère répondit dans l'affirmative à ces deux questions.

Remarque.—*A la suite de cette réponse je n'élevai pas de nouvelles objections.* A. G.

Honoraires et dépenses d'un avocat conseil payés sans avoir été taxés par le Ministère de la Justice—Crédits 313 et 427

Les honoraires et les dépenses d'un avocat conseil employé par un membre de la "Commission royale d'enquête sur les écarts des prix" furent payés sans être taxés par le Ministère de la Justice, la Commission considérant que comme l'arrêté en Conseil la créant l'autorisait à requérir les services d'un avocat conseil, elle n'avait pas à se conformer aux règlements applicables aux frais de procès et d'instance des services du Gouvernement. Ayant consulté le Sous-ministre de la Justice à ce sujet, il me répondit, qu'à son avis, le fait que la Commission autorisait un de ses membres à requérir les services d'un avocat conseil ne justifiait pas le paiement de ses honoraires, sans qu'ils soient taxés par le Ministère de la Justice, mais, puisqu'ils avaient été payés, il était maintenant inutile de les lui faire taxer.

Remarque.—*Aucune nouvelle mesure n'a été prise.* A. G.

IMMIGRATION, MINISTÈRE DE L'

Frais de déplacement payés en plus de l'indemnité de résidence—Crédit 51

Un fonctionnaire de l'agence de Londres ayant été détaché à Hambourg pendant un laps de temps assez long reçut une allocation additionnelle à l'indemnité de résidence prévue pour la position qu'il occupait à Londres. Je suggérai au Ministère d'obtenir l'autorisation du Conseil du Trésor, s'il devait continuer de lui payer concurremment ces deux allocations. Le Ministère me répondit qu'ayant dû envoyer à l'improviste un fonctionnaire compétent à Hambourg, il ne pensait pas qu'il eut été juste de lui faire payer ses dépenses à Hambourg, puisqu'il devait conserver son logement de Londres.

Remarque.—*Le Conseil du Trésor n'eut pas à approuver cette dépense, un fonctionnaire ayant été, dans la suite, transféré du Canada à Hambourg.* A. G.

Taxe municipale devant être acquittée par les fonctionnaires—Crédit 63, 1933-34

Ayant fait remarquer au Ministère que l'impôt personnel devait être à la charge des fonctionnaires, et non pas payé à même les deniers publics comme il s'était produit lors du transfert temporaire de certains fonctionnaires de Québec à Halifax, le Ministère partagea mon point de vue et obtint le remboursement des montants ainsi payés.

IMPRIMERIE, DÉPARTEMENT DE L'

Trop-payés dus à la non-application de la Loi de la Déduction sur les traitements

J'attirai l'attention du Département sur plusieurs trop-payés de traitements s'élevant à $712.99, et résultant de ce que les dispositions de la Loi de la Déduction sur les traitements n'avaient pas été appliquées dans le cas de plusieurs ouvrières de l'atelier de reliure.

Remarque.—*Le 7 novembre 1935, le Conseil du Trésor décida, qu'en 1935, ces paiements ne seraient pas soumis aux termes de la Loi continuant la déduction sur les traitements.* A.G.

INTÉRIEUR, MINISTÈRE DE L'

Paiements à des chauffeurs excédant l'échelle des traitements, faisant question—Crédit 182

Un arrêté en Conseil du 16 août 1934 (C.P. 50/1852) autorisait de payer aux chauffeurs des Parcs Nationaux selon qu'ils étaient permanents ou employés occasionnellement un traitement mensuel de $95.00 ou de 50 cents de l'heure. Je fis remarquer au Ministère, qu'à mon avis, le taux de 50 cents de l'heure n'était applicable qu'aux chauffeurs employés occasionnellement et qu'il équivalait à un trop-payé dans le cas des chauffeurs employés de façon continue. Le Ministère ayant soumis le cas au Conseil du Trésor celui-ci fut d'avis, qu'à l'avenir, tous les chauffeurs employés pendant un mois, ou plus, devraient être payés d'après le taux du salaire mensuel.

Patrouille de l'Arctique; Achats de liqueurs—Crédit 679

Je fis remarquer au Ministère que les achats de liqueurs de la patrouille des mers Arctiques qui, en 1932, et 1933, ne s'étaient élevés respectivement qu'à $99.60 et $84.00 avaient été de $286.60 en 1934. Le Ministère me répondit que l'augmentation était due aux conditions particulièrement périlleuses dans lesquelles s'était effectué le voyage et que les membres de la patrouille avaient eu, en outre, des frais de réception plus élevés que d'habitude mais, qu'à l'avenir, il exercerait un contrôle plus serré sur ces achats.

Remarque.—*D'après une lettre du Conseil du Trésor, à l'avenir, un contrôle sera exercé sur ces dépenses.*—A.G.

LÉGISLATION—CHAMBRE DES COMMUNES

Paiement de licences d'automobiles faisant question—Crédit 36

Les automobiles du Gouvernement n'étant soumises à aucun droit je m'objectai à un paiement de $24.00 fait en 1934 et 1935 pour la plaque de l'automobile de la Chambre des communes. Le Greffier argua que la voiture étant la propriété de la Chambre des communes et non du Gouvernement, on devait en payer la plaque. Ayant, dans la suite, soumis le cas au Conseil du Trésor, celui-ci prévint le Greffier que le montant en question devait être remboursé.

Remarque.—*Aucun remboursement n'a encore été fait.* A. G.

MARINE

Fonctionnaires de la Commission canadienne de la radiodiffusion nommés sans l'autorisation requise—Crédits 233 et 341

Ayant attiré l'attention de la Commission canadienne de la radiodiffusion sur ce qu'elle avait nommé plusieurs fonctionnaires, et payé leur traitement, sans avoir obtenu l'autorisation du Gouverneur en son Conseil, tel que prescrit par l'article 4 de la Loi canadienne de la radiodiffusion, elle en demanda l'autorisation au Conseil du Trésor.

Remarque.—*Dans la suite le Gouverneur en Conseil autorisa ces nominations, mais seulement à dater du 1er avril 1935.*—A.G.

Reconstruction du port de St-Jean; "Loi sur la construction d'ouvrages publics"

A la suite d'une vérification préalable des comptes de la "St. John Drydock and Shipbuilding Co.", j'attirai l'attention du Ministère sur des achats de matériel et d'outils qui, d'après les termes du contrat, n'auraient pas dû être inclus dans les montants remboursables à l'entrepreneur.

Remarque.—*Un nouveau contrat autorisé par arrêté en Conseil permit l'ajustement de ces paiements.*—A.G.

POSTES, MINISTÈRE DES

Frais de déplacement des délégués au Congrès postal du Caire

Je m'objectai au paiement de différentes dépenses portées en compte par des délégués au Congrès postal du Caire, tels que les pertes dues à la conversion de fonds canadiens car, à mon avis, les indemniser de cette perte équivalait à augmenter le montant de l'allocation journalière fixée par le Gouverneur en son Conseil. On suggéra que le cas soit déféré au Conseil du Trésor et, le Ministère lui adressa dans la suite un rapport à ce sujet.

Remarque.—*Le Conseil du Trésor n'a pas encore fait connaître sa décision.* —A.G.

Frais de route payés sans l'autorisation requise—Crédit 256

Je mis en doute la régularité de payer mensuellement une indemnité fixe de route à certains employés des postes s'acquittant de différents devoirs pour la poste britannique, me basant tout spécialement sur le fait qu'ils touchaient déjà leurs frais de déplacement. Ces fonctionnaires encourant des responsabilités et s'acquittant de fonctions différentes de celles des autres commis ambulants, je suggérai de prendre les mesures nécessaires pour que la Commission du Service Civil créât une classe spéciale en leur faveur.

Remarque.—*Le Ministère a soumis cette question à la Commission du Service Civil qui doit prendre, sous peu, une décision.*—A.G.

REVENU NATIONAL, MINISTÈRE DU

Remboursement de traitement fait en contravention des termes de la Loi sur la déduction des traitements—Crédit 252

Contrairement aux dispositions de la Loi continuant la déduction sur les traitements, 1934, et des règlements passés en vertu des dispositions de cette loi, les traitements de fonctionnaires recevant moins de $1,000.00, mais excédant cette somme par suite du paiement d'heures supplémentaires ayant été rétabli en totalité ou en partie, je fis remarquer au Ministère que, d'après la définition donnée par la Loi du mot "rémunération", il devait faire la déduction. Je fus prévenu que ces traitements avaient été rétablis par erreur et que l'on se proposait de recouvrer ces trop-payés sur les sommes revenant à ces fonctionnaires en 1935-36.

Remarque.—*Des mesures ont été prises pour recouvrer ces trop payés.*—A.G.

Congés de retraite des fonctionnaires du Département de l'Impôt sur le revenu

Un congé de retraite ayant été accordé à un fonctionnaire temporaire de ce Département, j'écrivis au Commissaire de l'Impôt sur le revenu lui demandant sur quelle autorité il se basait pour accorder des congés aux employés de son service. A la suite de cette correspondance, la question de ces congés fut déférée au Conseil du Trésor.

Par une minute en date du 16 avril 1935, le Conseil du Trésor décida que les congés de retraite des fonctionnaires du Service de l'impôt sur le revenu seraient soumis aux règlements de la Commission du Service Civil et que, à dater du 17 mai 1935, un état indiquant les journées d'absence de chacun des employés de ce service serait transmis mensuellement à l'Auditeur Général et à la Commission du Service Civil.

Procédure suivie par une banque concernant le compte d'un receveur faisant question

J'attirai l'attention du Ministère sur la procédure inusitée adoptée par la succursale d'une banque relativement à la tenue des comptes d'un receveur des Douanes et de l'Accise. Je considérai que, pour sauvegarder les intérêts du Gouvernement et assurer une bonne administration, cette manière de faire ne devait pas être tolérée, car elle pourrait entraîner des irrégularités par suite de collusion entre gérants et receveurs et faire que des deniers publics soient employés pour des fins personnelles. Cette question ayant été dans la suite soumise à l'Inspecteur Général des Banques, on reconnut, après enquête, l'irrégularité de cette procédure.

Remarque.—*Les mesures nécessaires ont été prises dans la suite pour assurer à l'avenir une procédure régulière.*—A.G.

Règlement du Conseil du Trésor relatif aux procurations

La vérification de pièces justificatives de dépenses révéla que le montant d'une gratification de retraite avait été employé en partie à rembourser deux fonctionnaires du Ministère possédant des lettres prouvant qu'ils avaient prêté de l'argent au retraité. Je fis remarquer au Ministère que, d'après les termes d'une décision récente du Conseil du Trésor, aucune délégation de paiement ne pouvait être reconnue si la personne nommée était un fonctionnaire, commis ou employé au service du Gouvernement du Canada.

Je fus prévenu que les fonctionnaires chargés du règlement de ces comptes ne connaissaient pas cette minute du Conseil du Trésor à l'époque où ils firent ces paiements et que des mesures seraient prises pour que de telles irrégularités ne se reproduisent plus.

Remarque.—*Aucune nouvelle mesure n'a été prise.*—A.G.

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